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ABSTRACT

A unit cost analysis for fiscal year (FY) 1979 was conducted by the Illinois Community College Board using mid-term enrollment data and uniform accounting information from each of the state's 51 community colleges. Unit costs for instructional areas were determined at three incremental levels: (1) net instructional cost (NIC), which includes direct salary, departmental, equipment, support services, operations, and building rental costs; (2) full instructional cost (FIC), which includes NIC plus miscellaneous costs, such as building remodeling and depreciation; and (3) total instructional cost (TIC), which is the FIC plus costs for organized research and public services. Major findings indicate that the state average costs per semester credit hour of instruction were $62.45 for NIC, $67.73 for FIC, and $71.26 for TIC. The net instructional costs per student semester hour by instructional category were $66.04 for general academic and baccalaureate, $60.94 for business and public service technology, $74.31 for technical education, $91.16 for health technologies, $49.74 for developmental education, $40.50 for adult basic education, and $45.38 for general studies. The state average cost per semester credit hour for educational support services was $20.80. The study report includes data tables illustrating statewide unit costs and costs by program area. (JP)

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Illinois Community College Board

FY 1979 UNIT COST ANALYSIS

FOR THE

PUBLIC COMMUNITY COLLEGES OF ILLINOIS

Illinois Community College Board
3085 Stevenson Drive
Springfield, Illinois 62703

Phone: (217) 786-6000

JANUARY 1980

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HIGHLIGHTS OF THE FY 1979 COMMUNITY COLLEGE UNIT COST ANALYSIS

1. The state average unit cost measures used in this study for FY 1979 were $62.45 for net instructional cost, $67.73 for full instructional cost, and $71.26 for total institutional cost. (See pages 2 and 3 for details.)

2. The state average net instructional cost per semester credit hour of instruction in the 51 public community colleges of Illinois during FY 1979 was $62.45 (a 9.0% increase from FY 1978) including State Community College of East St. Louis (SCC) and $62.10 (also a 9.0% increase from FY 1978 without SCC. (See pages 10 and 11 for a detailed report by college.)

3. The state average net instructional cost of $62.45 consisted of the following costs: instructional salaries ($26.75), direct departmental costs ($5.38), equipment costs ($ .63), educational support services ($20.80), operation and maintenance ($8.39), and building rental costs ($ .50). (See pages 4 and 5 for details.)

4. The state average costs per semester credit hour for educational support services in the public community colleges of Illinois during FY 1979 were as follows: academic administration and planning ($3.11), learning resources ($2.65), student services ($5.46), data processing ($1.65), general administration ($3.88), auxiliary services ($ .27) and general institutional ($3.75). (See pages 6 and 7 for a detailed report by college.)

5. The FY 1979 community college cost study analyzed unit costs by the seven instructional categories which are utilized for state funding purposes. The differential funding for these seven categories is based on the differential unit costs. The state average unit costs, without State Community College of East St. Louis, for each of these areas were: General Academic and Baccalaureate ($66.04); Business & Public Services Tech. ($60.94); Technical Occupations ($74.31); Health Tech. ($91.16); Remedial Developmental ($49.74); Adult Basic Education/General Educational Development/English as a Second Language ($40.50); General Studies ($45.38); all instructional areas ($62.10). (See pages 8 and 9 for a detailed report by college.)

6. This report shows the unit cost data for each community college in Illinois for each year from FY 1970 through FY 1979. This is the most comprehensive cost data that is available for any community college system in the nation. (See pages 10 and 11 for details).

BASIC UNIT COST DEFINITIONS

ALLOCATED COSTS: These are indirect costs which cannot be assigned to a particular instructional area by the college and, hence, must be allocated to each of the instructional areas by the Unit Cost Program. Examples of allocated costs are building rental and general administration.

CREDIT HOUR: This is the basic output measure used in the Unit Cost Study. It is defined to be one student taking one semester credit hour of course work. Colleges using the quarter system convert quarter credit hours to semester credit hours by using a factor of two-thirds.

DIRECT COSTS: These are costs which are directly assigned to each instructional area by the college. These costs include instructional salary and cost of supplies and other materials used in that area.

DISCIPLINE AREA: This is an instructional category which is identified by a two-digit HEGIS coding. For example, a HEGIS Code of 1700 identifies the mathematics discipline area.

EDUCATIONAL SUPPORT SERVICES COSTS: These are costs for educational services such as the library, student services, and data processing which are reported in the Unit Cost Study as indirect costs and are allocated to the various instructional areas by the Unit Cost Study Program.

FUNCTION: In the Unit Cost Study, the basic functions of a community college are divided into instruction, organized research, and public service. A unit cost is calculated for each of these basic functions.

HEGIS: This is a coding system utilized nationally for the Higher Education General Information Survey which identifies sources by instructional discipline and subject areas.

INDIRECT COSTS: These are costs which cannot be directly assigned to a particular instructional area by the college and are reported in total amount and then allocated by the Unit Cost Study Program. Examples of indirect costs are: student services, operation/maintenance, and general administration.

SUBFUNCTION: In the Unit Cost Study, a subfunction refers to a subcategory of the instructional function. The subfunctions are: baccalaureate, occupational, remedial/developmental, general studies, and review of vocational skills.

SUBJECT AREA: This is a classification of courses based on the four-digit HEGIS coding. For example, a HEGIS Code of 1702 identifies statistics within the mathematics discipline.

UNIT COST: In the cost study, the term "unit cost" is used to mean the cost in dollars per student semester credit hour of instruction within a given function, subfunction or discipline area or for a given cost category.

PREFACE

This report consists of an analysis of the Illinois Public Community College Unit Cost Study for FY 1979. The Illinois public community colleges have been engaged in a uniform statewide Unit Cost Study since 1969. This cost study is uniform from college to college primarily because all community colleges use the ICCB Uniform Accounting Manual and the cost study procedures in the ICCB Unit Cost Manual. The data submitted by the colleges are end-of-year financial data and mid-term enrollments. The Unit Cost Study is processed by computer programs and consists of 25 separate reports. The parts of the Unit Cost Study which pertained to the detailed aspects of the various cost areas of each community college were distributed to each of the colleges earlier this year and are not included in this analysis. The unit cost data in this report provide an analysis of each of the cost areas and instructional disciplines by state averages, by community college districts, and by community colleges.

A brief explanation of each of the various tables is provided within this report.

Virginia Capriola Assistant Director Financial Services	Paul Camp Assistant Director Computer Services	Ivan J. Lach Associate Director Planning, Research and MIS Services	Fred L. Wellman Executive Director

INTRODUCTION

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college provides basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with apportionment claims and financial reports and then compile the various reports of the Unit Cost Study via computer programs.

The Unit Cost Study provides the Illinois Board of Higher Education and the Illinois Community College Board with information necessary to carry out the planning and coordination functions and serves the individual community colleges as a tool in local planning, evaluation, and management. The Study also provides basic cost information for determining the credit hour rates,which are the basis for state financial support to public community colleges in Illinois. In addition, the Unit Cost Study is an accountability report to the citizens of Illinois as well as the citizens of each public community college district.

Every effort was made in the design of the Unit Cost Study to reflect comparability among the colleges. The effective implementation of the Uniform Accounting Manual by the colleges establishes reasonable consistancy within classifications. In addition, the ICCB developed a Unit Cost Study Manual which explains the detailed procedures to be followed in conducting the Cost Study. Detailed descriptions and definitions of the basic functions and costs are contained in the ICCB Unit Cost Study Procedure Manual and are used by each community college. Nevertheless, caution must be exercised in making direct comparisons between colleges. Environmental characteristics and variances among the public community colleges are very great and must be taken into consideration. Examples of some of these factors which contribute to higher unit costs are higher faculty salaries, high proportion of vocational curricula, and lower enrollments.

The Unit Cost Study makes use of basic enrollment and cost data supplied by each college for each instructional area offered. These data include mid-term enrollment, course credit in semester hours and direct cost for instruction and other departmental costs such as contractual services, supplies, travel, and capital outlay. These data are furnished by each community college on 80 column punch cards.

The indirect costs are also reported by each college on punch cards in total dollar amounts. The Unit Cost Study computer program then allocates these indirect costs to each function on the basis of FTE personnel and to each instructional area on the basis of the proportion of student credit hours generated in the given instructional area to the total student credit hours generated by the college.

The Unit Cost Study for the Illinois public universities has several significant differences from the Unit Cost Study used in the Illinois public community colleges which make comparisons between unit costs at the public universities and community colleges difficult and often invalid. The public universities use "10th-day" enrollments in their Unit Cost Study which are higher (thereby making the unit costs lower)than the mid-term enrollments used by the community colleges. It is estimated that "10th day" enrollments in the community colleges would be from 4% to 7% more than "mid-term" enrollments. This additional (10th-day) enrollment would reduce the unit costs per student credit hour by almost the same percentage. Several other differences exist in the allocations, definitions, and unit cost procedures. For example, only state appropriated funds are used in the cost study

at the universities and the procedure of allocating costs between the lower division and upper division courses at the universities introduces some gross inequities for comparison of costs at the lower division level. In addition, the community colleges and the public universities have significantly different missions and serve a significantly different student clientele. Hence, a direct comparison of unit costs between the community colleges and the public universities would tend to be inaccurate because of the many limitations and the number of differences which would have to be taken into account.

UNIT COSTS SHOWING FULL INSTRUCTIONAL COST AND TOTAL INSTITUTIONAL COST BY DISTRICT

The most common measure of unit cost used in this report is Net Instructional Cost. This is the measure used in the state funding formula as well as for most comparative analyses. However, two other important unit cost measures are calculated in the cost study. These two measures are Full Instructional Cost and Total Institutional Cost.

Table 2 on page 3 shows these costs in addition to net instructional cost for each community college district. The columns to the right of Net Instructional Cost show "Other Costs", which include the chargeback costs for sending students to other community colleges and the 80% federal share of workstudy students, building remodeling and renovation costs, and building depreciation costs. These three costs added to Net Instructional Costs generate Full Instructional Cost. Full Instructional Cost represents the total cost for the function of instruction within each district. In addition to the function of instruction, community colleges have two other major functions, those being public service and organized research. It must be pointed out that organized research is generally a very minor function in the community colleges. However, public service is generally a very major function. The unit costs for each of these two functions are shown. The Total Institutional Costs in the last column represents the sum of the Full Instructional Costs, organized research costs and the public service costs. Although these costs are shown per student semester credit hour, it must be noted that organized research and public service functions do not produce any student credit hours. The unit "student credit hour" is an output measure of instruction used in this report and is defined as one student taking one semester* credit of coursework.

Table 1

COMPARISON OF THE AVERAGE STATEWIDE COMMUNITY COLLEGE COSTS PER STUDENT CREDIT HOUR BY TYPE OF COST AND FUNCTION (FY 1979)

Type of Cost	Statewide Average Cost Per Student Credit Hour For All Community Colleges	Statewide Average Cost Per Student Credit Hour Without SCC
NET INSTRUCTIONAL COST	$62.45	$62.10
Other Cost	3.25	3,24
Building Remodeling	0.39	.39
Building Depreciation	1.62	1.63
FULL INSTRUCTIONAL COST	$67.73	$67.37
Organized Research	0.05	0.05
Public Service	3.48	3.47
TOTAL INSTITUTIONAL COST	$71.26	$70.89

*Colleges on the quarter system convert quarter hours to semester hours by using a factor of 2/3

Page 3 was deleted due to irreproducibility. It contained Table 2, "FY 1979 UNIT COSTS PER STUDENT SEMESTER CREDIT HOUR SHOWING NET INSTRUCTIONAL COST, FULL INSTRUCTIONAL COST AND TOTAL INSTITUTIONAL COST BY COMMUNITY COLLEGE"

NET INSTRUCTIONAL COST PER STUDENT CREDIT HOUR

Net Instructional Cost includes direct salary costs, direct departmental costs, other allocated costs, operation and maintenance costs, and building rental cost. Other allocated costs consist of various indirect costs which are allocated by the computer program and include learning resources, student services, data processing, general administration, general institutional services, indirect equipment and academic administration.

The function of instruction includes all the instructional program areas from baccalaureate through general studies. In comparing the costs of the individual community colleges, one must keep in mind that occupational programs generally cost more than baccalaureate or general studies programs, hence, a college which has a large proportion of occupational programs would be expected to have higher overall unit costs for that reason alone. Table 3 below shows a state summary of this analysis.

Table 3

SUMMARY OF FY 1979 NET INSTRUCTIONAL COST PER STUDENT SEMESTER CREDIT HOUR BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Cost	State Average Cost without SCC	State Average Cost without SCC & Chgo.
Direct Instructional Salary	$26.75	$26.69	$28.02
Direct Departmental Costs	5.38	5.34	6.54
Direct Equipment Costs	.63	.63	.84
Other Allocated Costs	20.80	20.60	21.34
Operation & Maintenance	8.39	8.37	9.82
Building Rental	.50	.48	.45
NET INSTRUCTIONAL COSTS	$62.45	$62.10	$67.05

Page 5 was deleted due to irreproducibility. It contained Table 4, "FY 1979 NET INSTRUCTIONAL UNIT COST FOR EACH PUBLIC COMMUNITY COLLEGE IN ILLINOIS"

AN ANALYSIS OF UNIT COSTS FOR EDUCATIONAL SUPPORT SERVICES AND OTHER INDIRECT COSTS

Table 5 below shows a summary of the FY 1979 costs per student credit hour for each of the educational support areas for all colleges, all colleges without SCC, and all colleges without SCC and Chicago. Table 6 on the next page shows an analysis of the indirect costs which are allocated to instruction on the basis of student credit hours by each community college. These indirect costs include learning resources, student services, data processing, general administration, and general institutional services. Academic administration and planning costs are costs above the departmental level that can be directly applied to an instructional subfunction such as baccalaureate but not to an individual department. For example, the salary for the Dean of Transfer Education would be included here. The cost for auxiliary services (bookstores, food services) in the Unit Cost Study represents only the deficit that a college experiences in providing these services. The state average cost per student credit hour of instruction for all of the educational support services was $20.80 or approximately 33% of the state average net instructional cost per student credit hour.

Table 5

SUMMARY OF FY 1979 STATE AVERAGE COSTS PER STUDENT CREDIT HOUR FOR EDUCATIONAL SUPPORT SERVICES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Educational Support	Total State Average Cost	State Average Cost without SCC	State Average Cost without SCC & Chicago
Academic Administration and Planning	$ 3.11	$ 3.12	$ 3.10
Learning Resources	2.65	2.64	3.18
Student Services	5.46	5.40	5.38
Data Processing	1.65	1.64	1.97
General Administration	3.88	3.85	3.79
Auxiliary Services (subsidy only)	0.27	0.26	.39
General Institutional	3.75	3.69	3.53
TOTAL	$20.80	$20.60	$21.34

Page 7 was deleted due to irreproducibility. It contained Table 6, "FY 1979 UNIT COST ANALYSIS BY EDUCATIONAL SUPPORT AREAS FOR EACH PUBLIC COMMUNITY COLLEGE IN ILLINOIS"

NET INSTRUCTIONAL COST PER STUDENT CREDIT HOUR FOR THE SEVEN INSTRUCTIONAL CATEGORIES BY DISTRICT

Table 8 on the next page shows the unit cost in each of the seven instructional categories for each community college district in Illinois. This cost information corresponds to the seven instructional categories utilized for state funding purposes and is used to determine the rate of funding for each type of course. Courses which cost more get a higher rate of state funding than courses which cost less. The table below shows a summary of this analysis for all community colleges, all community colleges except State Community College (SCC), and all community colleges except SCC and Chicago.

Table 7

NET INSTRUCTIONAL COSTS PER STUDENT SEMESTER CREDIT HOUR BY THE SEVEN INSTRUCTIONAL CATEGORIES IN THE PUBLIC COMMUNITY COLLEGES OF ILLINOIS

Instructional Category	Total State	State without SCC	State without SCC & Chicago
General Academic and Baccalaureate	$66.36	$66.04	$65.01
Business & Public Services Tech.	61.09	60.94	60.27
Technical Occupations	74.39	74.31	75.77
Health Technologies	91.49	91.16	94.26
Remedial Developmental	50.74	49.74	60.71
Adult Basic Education/ General Educ.Development	40.87	40.50	55.50
General Studies	45.55	45.38	57.49
All Instructional Areas	$62.45	$62.10	$67.05

Page 9 was deleted due to irreproducibility. It contained Table 8, "FY 1979 UNIT COST DATA BY SEVEN INSTRUCTIONAL FUNDING CATEGORIES BY COMMUNITY COLLEGE DISTRICT."

COMPARISON OF FY 1979 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The result of the FY 1979 Unit Cost Study shows that the state average cost per semester credit hour for instruction in the public community colleges of Illinois has increased from $57.31 in FY 1978 to $62.45 in FY 1979, an increase of $5.14 (+8.97%). This increase in unit cost is due primarily to a decline in total student credit hours produced and the effect of inflation upon utilities, salaries, and other operating costs. Although the state average of $62.45 is used throughout this report, this average includes State Community College of East St. Louis which was not in the cost studies FY 1975 and FY 1976. Table 9 shows the state average cost per credit hour for instruction for FY 1970 through FY 1979.

Table 9

STATE AVERAGE NET INSTRUCTIONAL UNIT COSTS IN ILLINOIS PUBLIC COMMUNITY COLLEGES: FY 1970 to FY 1979

	FY 1970	FY 1971	FY 1972	FY 1973	FY 1974
Average Cost Per Credit Hour	$46.09	$48.85	$48.07	$50.62	$52.25
Percent Change from Previous Year	--	+5.99%	-1.60%	+5.31%	+3.22%

	FY 1975	FY 1976	FY 1977	FY 1978	FY 1979
Average Cost Per Credit Hour	$51.19*	$48.84*	$53.13	$57.31	$62.45
Percent Change from Previous Year	-2.03%	-4.59%	+8.78%	+7.87%	+8.97%

Table 10 on the next page shows the instructional unit costs per semester credit hour for each of the public community colleges in Illinois since FY 1970 (1969-70). Several of the colleges were not in operation all the years shown: hence, their cost data are shown from their first year of operation. Although the Unit Cost Study was revised slightly in FY 1975, instructional costs used in the past are almost identical to net instructional costs used in the present study. The Illinois public community college system has the most comprehensive, ongoing unit cost study of any community college system in the nation.

*SCC did not submit unit cost data for FY 1975 and FY 1976; hence, it was not included in the state average.

Page 11 was deleted due to irreproducibility. It contained Table 10, "NET INSTRUCTIONAL COST PER STUDENT SEMESTER HOUR IN THE PUBLIC COMMUNITY COLLEGES OF ILLINOIS SINCE FY 1970."

FY 1979 NET INSTRUCTIONAL COSTS PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Table 11 on the next 20 pages shows the unit cost per student credit hour by instructional subject area designated by four-digit Higher Education General Information Survey (HEGIS) codes for all public community colleges in Illinois. This report shows the cost per student credit hour by each cost area category for each instructional subject area. These data show the costs for each four-digit HEGIS subject area as well as subtotals for each two-digit HEGIS discipline category. This type of analysis is very useful for comparative purposes. It is used by college deans of instruction and division administrators in comparing the cost of their offerings with the state average costs.

Another useful purpose of the cost per student credit hour analysis by subject area is to point out that certain types of instructional courses cost considerably more to offer than do others. This type of analysis may furnish an explanation for unusually high unit costs by institutions that offer a high proportion of high cost instructional offerings. The cost differentials among various instructional areas are also useful in designing equitable state funding systems for the community colleges.

Table 11

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
11	0101	AGRICULTURE, GENERAL	492	$ 42.99	$ 5.68	$ .46	$ 23.45	$ 13.74	$ .09	$ 86.41
11	0102	AGRONOMY	541	47.55	11.02	1.37	20.00	10.93	.13	91.00
11	0103	SOILS SCIENCE	474	37.44	6.38	.33	19.97	7.41	.38	71.92
11	0104	ANIMAL SCIENCE HUSBANDR	642	32.48	7.73	.76	20.88	9.95	.20	72.00
11	0108	HORTICULTURE	56	39.86	4.57	.00	18.02	8.71	.00	71.16
11	0109	ORNAMENTAL HORTICULTURE	88	44.98	5.60	.00	18.01	8.70	.00	77.30
11	0110	AGRICULTURE AND FARM MG	29	51.76	4.41	.00	18.00	8.69	.00	82.86
11	0111	AGRICULTURAL ECONOMICS	451	37.89	3.41	.17	20.02	9.59	.16	71.24
11	0115	NATURAL RESOURCES MGT	27	32.00	1.85	.00	26.00	11.67	.59	72.11
11	0116	AGRICULTURE AND FORESTR	42	71.43	15.52	.00	23.38	10.69	.00	121.02
		AGRICULTURE AND NATURAL	2,842	40.15	6.99	.59	20.78	10.26	.18	78.96
11	0201	ENVIRONMENTAL DESIGN	12	42.67	237.92	.00	16.17	6.00	.25	513.00
11	0202	ARCHITECTURE	1,715	41.50	6.91	.54	20.04	10.27	.25	89.50
11	0206	CITY, COMMUNITY	63	5.52	3.51	.87	26.49	11.29	.00	52.68
		ARCHITECTURE AND ENVIRO	1,790	41.40	8.34	.55	20.24	10.28	.24	91.05
11	0302	EAST ASIAN STUDIES	207	18.00	8.57	.00	22.46	10.85	.26	80.14
11	0303	SOUTH ASIAN	60	13.48	6.57	.00	22.43	10.83	.27	83.58
11	0305	AFRICAN STUDIES	753	16.23	.00	.00	15.66	5.95	.09	39.93
11	0307	RUSSIAN AND SLAVIC STUD	187	30.37	8.43	.00	22.44	10.83	.26	72.33
11	0308	LATIN AMERICAN STUDIES	54	59.59	5.59	.00	20.61	10.65	.13	96.57
11	0312	WEST EUROPEAN STUDIES	93	31.75	2.27	.00	18.83	10.51	.00	63.35
11	0313	AMERICAN STUDIES	2,652	15.25	4.56	.00	18.83	10.51	.00	50.16
11	0385	AMERICAN STUDIES	482	39.75	2.76	.00	26.61	11.51	.29	80.92
		AREA STUDIES	4,488	21.32	4.53	.00	19.52	9.89	.07	55.33
11	0401	BIOLOGY, GENERAL	92,924	35.53	7.22	.45	18.60	8.72	.34	70.86
11	0402	BOTANY, GENERAL	4,081	48.75	10.85	.70	20.86	10.07	.60	91.83
11	0403	BACTERIOLOGY	144	22.85	4.74	.00	23.36	10.69	.00	61.63
11	0406	PLANT PHYSIOLOGY	131	46.11	5.08	.00	15.94	5.81	.17	73.11
11	0407	ZOOLOGY, GENERAL	6,715	40.50	12.93	.59	20.57	9.97	.57	85.13
11	0410	PHYSIOLOGY	6,809	28.42	9.98	.87	22.91	7.86	1.29	71.33
11	0411	MICROBIOLOGY	13,440	36.23	5.66	.61	19.71	9.26	.37	71.84
11	0412	AMATOMY	19,585	34.55	6.29	.69	20.32	10.65	.27	72.77
11	0414	BIOCHEMISTRY	113	60.33	10.54	3.28	26.42	13.51	.25	116.34
11	0416	MOLECUAR BIOLOGY	61	23.05	4.72	.00	17.98	8.70	.00	54.46
11	0417	CELL BIOLOGY	140	34.43	5.89	.27	20.84	9.52	.38	71.33
11	0420	ECOLOGY	3,791	29.55	9.40	.89	22.53	8.81	1.21	72.39
11	0421	ENTOMOLOGY	38	30.32	6.13	.00	26.55	11.50	.29	74.79
11	0422	GENETICS	801	51.34	5.92	.34	16.07	7.70	.20	81.58
11	0424	NUTRITION, SCIENTIFIC	681	36.17	.13	.00	16.16	5.33	.27	58.06
		BIOLOGICAL SCIENCES	149,454	35.67	7.45	.54	19.36	9.06	.42	72.49
11	0501	BUSINESS AND COMMERCE	52,111	16.75	3.33	.07	22.96	10.52	.59	54.21
11	0502	ACCOUNTING	53,851	$ 18.90	$ 3.82	$ .22	$ 21.38	$ 8.95	$ 1.08	$ 54.36

Table 11
(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PGS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
11	0503	BUSINESS STATISTICS	3,624	$ 20.91	$ 4.15	$ .10	$ 22.06	$ 10.20	$ .21	$ 57.63
11	0504	BANKING AND FINANCE	349	16.46	7.96	.00	43.55	12.90	3.08	83.95
11	0505	INVESTMENTS AND SECUR	163	9.01	.82	.00	21.82	11.36	.35	43.34
11	0506	BUSINESS MANAGEMENT	3,989	12.26	16.57	.66	23.93	7.43	1.84	62.70
11	0508	HOTEL AND RESTAURANT	273	24.22	1.70	.00	18.60	10.33	.14	54.99
11	0509	MARKETING AND PURCH	2,023	19.43	3.52	.05	19.01	9.25	.13	51.40
11	0510	TRANSPORTATION	75	26.84	1.51	1.60	22.87	11.60	.07	64.48
11	0512	INSURANCE	36	14.50	6.50	.25	15.89	10.44	.00	47.58
11	0514	SECRETARIAL STUDIES	3,028	23.59	6.61	.04	18.59	8.74	.32	57.89
11	0515	PERSONNEL MANAGEMENT	273	19.93	.17	.00	22.85	11.60	.07	54.62
11	0516	LABOR AND INDUSTRIAL	180	17.48	1.58	.00	22.23	11.03	.06	52.37
11	0517	BUSINESS ECONOMICS	8,066	17.39	1.25	.00	19.77	9.12	.42	47.95
11	0520	BUSINESS ECONOMICS	189	26.84	1.51	1.60	22.84	11.60	.07	64.46
		BUSINESS AND MANAGEMENT	128,230	17.91	3.92	.15	21.97	9.62	.80	54.37
11	0601	COMMUNICATIONS, GENERAL	6,292	28.53	11.93	.29	24.76	7.24	1.34	74.09
11	0602	JOURNALISM	6,411	43.08	5.79	.19	19.37	8.90	.27	77.59
11	0603	RADIO/TELEVISION	667	30.73	10.91	.09	19.53	10.64	.25	72.15
11	0605	COMMUNICATION MEDIA	1,569	23.40	4.82	.17	20.27	10.82	.26	59.75
11	0620	COMMUNICATION MEDIA	3	27.33	8.00	3.00	64.00	14.33	6.33	123.00
		COMMUNICATIONS	14,942	34.33	8.50	.23	21.75	8.48	.72	74.01
11	0701	COMPUTER AND INFORMATIO	1,911	18.70	7.24	1.31	17.80	9.63	.00	54.67
11	0702	INFORMATION SCIENCES	51	27.49	4.39	.00	18.00	8.71	.00	58.59
11	0703	DATA PROCESSING	1,363	11.88	16.88	.39	23.51	7.58	.73	60.97
11	0704	COMPUTER PROGRAMMING	1,077	14.04	1.88	.00	22.63	9.60	.82	48.96
		COMPUTER AND INFORMATIO	4,402	15.55	8.88	.69	20.75	8.98	.43	55.27
11	0801	EDUCATION, GENERAL	12,727	28.92	8.83	.05	17.40	4.85	.54	60.59
11	0802	ELEMENTARY EDUCATION	3	307.67	44.33	11.33	15.67	10.00	.00	389.00
11	0808	SPECIAL EDUCATION	1,104	20.08	8.23	.22	18.64	8.37	.24	55.79
11	0812	EDUCATION, DEAF	74	13.61	.00	.00	20.95	9.12	.00	43.68
11	0815	SPEECH CORRECTION	249	58.04	.00	.00	16.49	5.53	.12	80.18
11	0820	EDUCATION, MULTIPLE HAN	241	1.87	4.30	.00	30.03	5.99	.00	42.19
11	0821	SOCIAL FOUNDATIONS	44	26.11	5.34	.00	19.75	8.73	.00	59.93
11	0822	EDUCATIONAL PSYCHOLOGY	4,791	23.62	5.52	.14	22.55	9.77	.82	62.42
11	0823	PRE-ELEMENTARY EDUCATIO	60	62.32	10.90	.00	64.43	14.40	6.32	158.37
11	0826	STUDENT PERSONNEL	3,286	29.14	.96	.08	17.71	7.36	.20	55.46
11	0829	CURRICULUM AND INSTRUCT	48	15.83	4.88	.00	19.73	8.71	.00	49.15
11	0830	READING EDUCATION	167	27.78	4.29	.00	19.81	7.71	.23	59.83
11	0831	ART EDUCATION	497	22.81	6.22	.30	19.35	8.18	.31	57.16
11	0832	MUSIC EDUCATION	286	35.92	8.00	.44	21.26	8.18	.28	74.07
11	0833	MATHEMATICS EDUCATION	620	28.68	3.75	.11	19.23	8.05	.25	60.07
11	0835	PHYSICAL EDUCATION	62,112	49.10	9.42	.69	19.94	9.23	.26	88.65
11	0836	DRIVER AND SAFETY EDUCA	128	38.79	7.82	.95	19.67	10.55	.38	78.17
11	0837	HEALTH EDUCATION	19,388	27.88	4.72	.30	19.99	8.41	.44	61.74
11	0838	BUSINESS, COMMERCE	81	46.57	1.65	.00	34.11	17.09	.28	99.70
11	0839	INDUSTRIAL ARTS	377	$ 31.17	$ 11.72	$ .00	$ 18.36	$ 5.31	$ .29	$ 64.85

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Table 11
(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	Type	Student Credit Hours	Direct Salary	Direct Department Costs	Equipment Costs	Allocated Less O & M	Operation and Maint	Building Rental	Net Instruction
11	0885	INSTRUCTIONAL MATERIALS	84	$ 19.52	$ 3.29	$ .11	$ 15.92	$ 10.48	$ .00	$ 49.31
		EDUCATION	106,375	40.22	7.94	.48	19.71	8.48	.35	77.18
11	0901	ENGINEERING, GENERAL	7,742	38.44	6.67	4.34	19.98	9.69	.34	79.46
11	0902	AEROSPACE, AERONAUTRICA	166	14.64	.00	.00	20.97	9.13	.00	44.74
11	0903	AGRICULTURAL ENGINEERIN	66	54.15	11.56	2.53	20.21	11.45	.12	100.03
11	0909	ELECTRICAL, ELECTRONICS	117	36.43	7.79	.00	13.97	11.86	.00	70.06
11	0919	ENGINEERING PHYSICS	682	44.91	8.58	.27	17.15	12.39	.50	83.80
11	0921	ENGINEERING MECHANICS	598	52.56	16.28	.84	22.97	10.27	.65	103.58
11	0925	ENGINEERING TECHNOLOGIE	277	30.33	10.69	.45	19.30	7.57	3.37	71.71
11	0999	DEVELOPMENTAL, GENERAL	38	13.26	.00	.00	20.97	9.13	.00	43.37
		ENGINEERING	9,686	39.11	7.42	3.57	19.90	9.88	.44	80.33
11	1001	FINE ARTS, GENERAL	3,212	15.38	10.15	.72	20.71	6.39	.74	54.10
11	1002	ART	40,926	43.35	7.91	.71	19.70	9.11	.45	81.25
11	1003	ART HISTORY AND APPRECI	16,255	28.72	7.62	.69	20.63	9.67	.43	67.75
11	1004	MUSIC	29,450	50.84	6.13	.77	19.87	8.51	.27	86.40
11	1005	MUSIC, LIBERAL ARTS	9,659	60.37	7.99	1.81	20.48	9.32	.57	100.53
11	1006	MUSIC HISTORY	12,588	31.43	6.22	.43	19.57	9.53	.58	67.75
11	1007	DRAMATIC ARTS	7,251	49.21	7.99	.22	20.09	9.50	.32	87.33
11	1008	DANCE	1,077	24.32	14.69	.02	17.13	12.51	.26	68.93
11	1009	APPLIED DESIGN	11,290	37.35	6.07	.75	20.12	8.87	.44	73.61
11	1010	CINAMATOGRAPHY	1,765	46.87	2.83	.68	18.38	8.64	1.01	78.41
11	1011	PHOTOGRAPHY	2,737	31.94	11.29	.84	19.56	8.54	1.66	73.84
11	1035	PHOTOGRAPHY	0	.00	.00	.00	.00	.00	.00	.00
		FINE AND APPLIED ARTS	136,210	42.15	7.30	.75	19.93	9.05	.46	79.64
11	1101	FOREIGN LANGUAGES	664	44.05	.00	.00	29.40	9.88	.56	83.89
11	1102	FRENCH	9,743	45.91	4.99	.06	19.45	8.92	.45	79.77
11	1103	GERMAN	5,475	47.53	6.13	.11	19.94	9.16	.47	83.33
11	1104	ITALIAN	1,982	43.46	5.58	.03	19.13	7.22	.32	75.73
11	1105	SPANISH	23,775	37.51	4.05	.05	19.06	8.69	.39	69.74
11	1106	RUSSIAN	665	49.84	11.35	.00	20.46	9.06	.21	90.92
11	1108	JAPANESE	308	13.99	5.01	.10	17.07	7.59	.25	44.01
11	1109	LATIN	4	6.75	51.50	1.25	17.75	.00	1.50	78.75
11	1110	GREEK, CLASSICAL	11	7.27	51.55	1.36	17.82	.00	1.55	79.55
11	1111	HEBREW	334	78.31	7.21	.00	16.49	5.54	.11	107.66
11	1115	SLAVIC LANGUAGES	285	62.06	5.50	.00	14.86	3.82	.22	86.46
11	1120	SLAVIC LANGUAGES	9	113.11	7.22	.00	23.22	10.67	.00	154.22
		FOREIGN LANGUAGES	43,255	41.55	4.70	.05	19.38	8.69	.41	74.78
11	1201	HEALTH PROFESSIONS, GEN	180	97.27	.03	.00	19.25	7.90	.00	124.44
11	1214	PUBLIC HEALTH	18	77.22	19.39	6.89	20.61	8.50	.22	132.83
		HEALTH PROFESSIONS	198	95.44	1.79	.63	19.37	7.95	.02	125.21
11	1301	HOME ECONOMICS, GENERAL	2,520	$ 40.94	$ 2.03	$ .12	$ 15.05	$ 3.95	$ .23	$ 62.33

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Table 11
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FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
11	1302	HOME DECORATION AND HOM	286	$ 32.82	$ 5.23	$ .14	$ 17.39	$ 6.14	$ .26	$ 61.98
11	1303	CLOTHING AND TEXTILES	667	32.53	11.69	1.71	18.00	9.91	.06	73.90
11	1304	CONSUMER ECONOMICS	245	23.27	20.71	1.75	19.47	9.83	.10	75.12
11	1305	FAMILY RELATION AND CHI	704	48.32	17.42	1.53	17.71	11.21	.03	96.22
11	1306	FOODS AND NUTRITION	1,544	24.60	8.91	.67	18.24	9.81	.33	62.56
		HOME ECONOMICS	5,666	34.85	7.11	.63	16.77	7.13	.22	66.71
11	1401	LAW, GENERAL	3,150	17.51	4.13	1.09	16.56	9.24	2.26	50.78
11	1410	LAW, GENERAL	251	25.21	4.12	1.22	26.03	11.67	.59	68.84
11	1465	LAW, GENERAL	124	61.00	7.94	.00	22.46	10.84	.26	102.50
		LAW	3,525	19.58	4.26	1.06	17.44	9.47	2.07	53.89
11	1500	LETTERS	352	58.93	4.76	.15	14.49	6.61	1.34	86.27
11	1501	ENGLISH, GENERAL	199,271	33.02	3.20	.05	20.74	9.88	.46	67.33
11	1502	LITERATURE	33,373	35.48	4.09	.06	19.18	8.51	.50	67.82
11	1503	COMPARATIVE LITERATURE	10,037	24.79	3.65	.00	19.56	10.15	.52	58.68
11	1504	CLASSICS	309	58.05	6.18	.00	19.40	11.01	.15	94.79
11	1505	LINGUISTICS	48	325.83	.63	.00	15.65	10.48	.73	353.31
11	1506	SPEECH, DEBATE AND FORE	97,865	31.89	4.70	.03	19.60	9.35	.34	65.91
11	1507	CREATIVE WRITING	45,968	50.98	1.18	.00	16.72	7.76	.20	76.85
11	1509	PHILOSOPHY	41,076	23.24	6.27	.06	21.10	9.29	.52	60.48
11	1510	RELIGIOUS STUDIES	1,359	24.73	5.42	.18	18.92	10.54	.34	60.13
11	1585	READING, ACCELERATED	9,293	39.18	3.35	.17	17.91	8.58	.28	69.48
11	1597	DEVELOPMENTAL, READING	324	63.92	2.41	.00	19.76	8.72	.00	94.81
11	1599	DEVELOPMENTAL, GENERAL	33	44.27	.42	.00	22.79	11.58	.06	79.12
		LETTERS	439,305	33.93	3.70	.04	19.88	9.36	.41	67.32
11	1601	LIBRARY SCIENCE, GENERA	108	26.24	.00	.00	17.98	13.68	.12	58.02
		LIBRARY SCIENCE	108	26.24	.00	.00	17.98	13.68	.12	58.02
11	1701	MATHEMATICS, GENERAL	208,418	27.17	3.32	.08	19.78	9.37	.42	60.14
11	1702	STATISTICS, MATHEMATICA	7,103	26.76	3.68	.10	20.67	9.30	.63	61.15
11	1703	APPLIED MATHEMATICS	12,688	25.19	4.82	.28	21.35	10.58	.42	62.63
		MATHEMATICS	228,209	27.04	3.42	.10	19.89	9.44	.42	60.31
11	1803	AEROSPACE SCIENCE	12	10.75	1.83	.00	18.25	8.33	.67	39.83
11	1813	AEROSPACE SCIENCE	47	61.60	6.96	.00	64.47	14.40	6.32	153.74
		MILITARY SCIENCES	59	51.25	5.92	.00	55.07	13.17	5.17	130.58
11	1901	PHYSICAL SCIENCES, GENE	24,998	38.81	7.67	.36	17.10	7.35	.22	71.52
11	1902	PHYSICS, GENERAL	22,479	43.78	5.95	.97	20.09	9.23	.36	80.38
11	1905	CHEMISTRY, GENERAL	54,210	37.24	7.54	2.03	19.40	9.19	.45	76.45
11	1906	INORGANIC CHEMISTRY	13,824	40.36	3.03	.23	18.98	8.75	.23	71.57
11	1907	ORGANIC CHEMISTRY	8,036	67.72	7.21	.76	19.58	9.16	.41	104.85
11	1909	ANALYTICAL CHEMISTRY	3,633	$ 32.88	$ 2.06	$ .00	$ 15.97	$ 7.94	$ .17	$ 59.03

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Table 11
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FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	Type	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
11	1911	ASTRONOMY	5,665	$ 36.38	$ 4.35	$ .43	$ 20.51	$ 9.61	$ .27	$ 71.55
11	1913	ATMOSPHERIC SCIENCES	884	27.96	3.86	.41	20.53	11.18	.11	64.06
11	1914	GEOLOGY	5,517	39.98	7.80	.79	22.11	10.20	.78	81.66
11	1917	EARTH SCIENCES, GENERAL	9,725	26.79	6.47	.31	20.74	10.35	.63	65.28
11	1918	PALEONTOLOGY	60	91.17	6.55	15.15	19.42	11.30	.57	144.15
11	1919	OCEANOGRAPHY	1,392	26.80	8.48	.00	18.60	5.57	.14	59.60
		PHYSICAL SCIENCES	150,423	39.55	6.57	1.07	19.24	9.14	.38	75.95
11	2001	PSYCHOLOGY, GENERAL	151,054	23.96	3.11	.05	19.97	9.36	.57	57.03
11	2002	EXPERIMENTAL PSYCHOLOGY	420	22.40	.52	.00	21.67	10.08	.02	54.68
11	2003	CLINICAL PSYCHOLOGY	1,849	25.71	7.94	.32	18.37	10.28	.08	62.71
11	2004	PSYCHOLOGY FOR COUNSELI	9,171	23.55	.04	.00	20.96	9.20	.02	53.76
11	2005	SOCIAL PSYCHOLOGY	8,382	25.12	3.70	.09	21.21	9.44	.61	60.18
11	2007	STATISTICS IN PSYCHOLOG	72	19.76	.49	.00	14.83	5.78	.00	40.86
11	2008	INDUSTRIAL PSYCHOLOGY	5,291	17.04	5.69	.05	19.89	9.59	.45	52.70
11	2009	DEVELOPMENTAL PSYCHOLOG	13,037	22.06	2.58	.04	22.16	8.68	.50	56.01
11	2010	PHYSIOLOGICAL PSYCHOLOG	2,363	22.97	2.38	.04	20.22	11.62	.28	57.53
11	2099	DEVELOPMENTAL, GENERAL	349	154.34	.00	.00	22.51	6.44	.00	183.29
		PSYCHOLOGY	191,988	23.91	3.05	.05	20.21	9.35	.53	57.10
11	2101	COMMUNITY SERVICES, GEN	663	46.27	12.69	.00	64.46	14.40	6.32	144.14
11	2103	PARKS AND RECREATION	711	31.14	17.90	.04	17.79	10.73	.04	77.65
11	2104	SOCIAL WORK AND HELPING	309	22.34	4.07	.00	19.99	10.43	.10	56.94
11	2105	LAW ENFORCEMENT AND COR	991	24.20	1.68	.03	22.30	10.31	.03	58.55
		PUBLIC AFFAIRS	2,674	31.30	9.00	.02	31.29	11.45	1.60	84.66
11	2201	SOCIAL SCIENCES, GENERA	43,117	44.63	2.66	.05	18.21	8.69	.28	74.53
11	2202	ANTHROPOLOGY	11,970	33.36	3.80	.03	21.12	9.33	.59	68.25
11	2203	ARCHAEOLOGY	349	34.99	5.01	.24	24.24	9.32	.42	74.22
11	2204	ECONOMICS	48,340	21.64	4.10	.09	20.68	9.68	.50	56.68
11	2205	HISTORY	71,492	31.14	4.77	.05	20.33	9.21	.55	66.06
11	2206	GEOGRAPHY	16,667	33.25	3.68	.26	20.29	9.94	.50	67.92
11	2207	POLITICAL SCIENCE	42,068	29.22	3.99	.03	21.48	9.51	.52	64.75
11	2208	SOCIOLOGY	91,586	23.96	3.27	.02	20.37	9.55	.57	57.74
11	2209	CRIMINOLOGY	1,059	20.75	7.36	.09	19.42	9.44	.24	57.34
11	2210	INTERNATIONAL RELATIONS	773	29.96	4.12	.00	21.75	8.63	1.21	65.68
11	2211	AFRO-AMERICAN STUDIES	290	47.08	4.42	.04	26.01	9.64	2.85	90.03
11	2214	URBAN STUDIES	552	39.05	.50	.00	14.62	9.43	.75	64.36
11	2299	DEVELOPMENTAL, GENERAL	168	44.29	.43	.00	22.85	11.60	.07	79.24
		SOCIAL SCIENCES	328,431	29.45	3.78	.06	20.29	9.39	.51	63.48
11	4901	GENERAL LIBERAL ARTS AN	16,279	31.33	11.30	.24	20.96	9.40	.23	73.47
11	4902	GENERAL LIBERAL ARTS AN	2,300	33.46	5.91	.36	20.19	8.87	.92	69.70
11	4903	HUMANITIES AND SOCIAL S	49,278	32.44	1.90	.32	17.19	7.64	.21	59.71
11	4904	LIBERAL STUDIES	357	67.68	6.17	.00	21.21	11.40	.57	107.03
11	4905	HUMANITIES AND FINE ART	8,558	18.75	3.04	.73	21.74	9.79	1.03	55.10
		INTERDISCIPLINARY STUDY	76,772	$ 30.88	$ 4.16	$ .35	$ 18.60	$ 8.31	$ .33	$ 62.63

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Table 11

			STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
		* BACCALAUREATE TOTALS *	2,029.032	$ 31.91	$ 4.72	$ .28	$ 19.98	$ 9.22	$ .46	$ 66.57
12	0105	DAIRY SCIENCE (HUSBANDR	27	24.44	16.48	5.28	13.74	10.44	.00	144.37
12	0110	AGRICULTURE AND FARM MG	60	42.93	1.70	.00	15.70	11.87	.00	72.20
		AGRICULTURE AND NATURAL	87	59.54	6.29	1.63	15.71	11.43	.00	94.60
12	0401	BIOLOGY, GENERAL	6,212	28.41	4.93	.72	18.97	9.81	.00	62.86
12	0406	PLANT PHYSIOLOGY	24	46.46	.00	.00	30.79	5.67	.00	82.92
12	0410	PHYSIOLOGY	3,212	26.60	9.27	.32	17.66	13.35	.27	67.49
12	0411	MICROBIOLOGY	1,605	35.65	10.04	1.05	18.23	11.13	.46	75.57
12	0412	ANATOMY	1,015	29.41	8.21	2.82	21.24	10.99	.14	72.82
12	0420	ECOLOGY	75	29.45	.00	.00	30.84	5.67	.00	65.96
12	0424	NUTRITION, SCIENTIFIC	244	42.57	5.68	1.19	13.80	10.58	.00	73.72
12	0499	DEVELOPMENTAL, GENERAL	364	28.10	1.36	.17	23.60	10.21	.02	63.46
		BIOLOGICAL SCIENCES	12,750	29.12	6.89	.87	18.90	10.95	.14	66.86
12	0501	BUSINESS AND COMMERCE	1,540	26.24	.14	.00	23.55	5.98	.45	56.35
12	0502	ACCOUNTING	1,128	18.56	2.27	.00	22.06	10.76	.01	53.66
12	0503	BUSINESS STATISTICS	497	45.83	.64	.00	21.69	7.16	.43	94.75
12	0504	BANKING AND FINANCE	75	35.53	.84	.00	15.85	5.78	.00	56.00
12	0505	INVESTMENTS AND SECUR	72	21.60	4.93	.00	15.67	11.86	.00	54.06
12	0506	BUSINESS MANAGEMENT	1,648	17.96	4.92	.05	17.75	8.53	.01	49.11
12	0509	MARKETING AND PURCH	112	16.20	.01	.00	28.04	5.05	.08	49.38
12	0515	PERSONNEL MANAGEMENT	195	13.66	.10	.00	27.79	5.76	.00	47.31
12	0517	BUSINESS ECONOMICS	4,167	20.72	5.42	4.05	17.46	10.37	.18	58.20
		BUSINESS AND MANAGEMENT	17,391	19.85	3.01	.97	22.31	9.59	.10	55.84
12	0601	COMMUNICATIONS, GENERAL	1,329	27.67	2.21	2.90	22.20	11.11	.19	66.29
		COMMUNICATIONS	1,329	27.67	2.21	2.90	22.20	11.11	.19	66.29
12	0801	EDUCATION, GENERAL	2	364.50	.00	.00	15.50	7.00	.00	387.00
12	0808	SPECIAL EDUCATION	191	66.02	11.86	.00	63.60	15.40	6.32	162.20
12	0822	EDUCATIONAL PSYCHOLOGY	29	33.52	.00	.00	15.93	6.93	.00	56.38
12	0831	ART EDUCATION	8	61.24	.00	.00	15.88	6.88	.00	84.00
12	0837	HEALTH EDUCATION	187	43.67	16.53	.10	28.59	11.27	.00	100.10
12	0885	INSTRUCTIONAL MATERIALS	29	29.51	.00	.00	30.83	5.66	.00	66.00
		EDUCATION	446	53.38	12.01	.04	42.62	11.87	2.71	122.63
12	0921	ENGINEERING MECHANICS	65	58.31	13.75	3.08	15.77	10.48	.00	101.38
		ENGINEERING	65	58.31	13.75	3.08	15.77	10.48	.00	101.38
12	1001	FINE ARTS, GENERAL	261	42.33	7.49	.00	17.49	8.70	.00	76.02
12	1004	MUSIC	130	13.21	.00	.00	30.82	5.67	.00	49.70
12	1007	DRAMATIC ARTS	183	$ 29.40	$ 8.02	$ 3.40	$ 21.96	$ 9.14	$ .00	$ 71.91

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
12	1009	APPLIED DESIGN	1,099	$ 24.65	$ .02	$ .00	$ 21.96	$ 9.14	$ .00	$ 55.77
		FINE AND APPLIED ARTS	1,673	27.03	2.06	.37	21.95	8.80	.00	60.22
12	1105	SPANISH	46	14.54	1.61	.00	25.70	8.07	.46	50.37
		FOREIGN LANGUAGES	46	14.54	1.61	.00	25.70	8.07	.46	50.37
12	1304	CONSUMER ECONOMICS	37	122.43	28.38	35.08	15.78	10.46	.00	212.14
12	1305	FAMILY RELATION AND CHI	183	36.01	.00	.00	31.27	9.89	.56	77.73
12	1306	FOODS AND NUTRITION	219	19.58	.02	.00	22.30	3.80	.25	45.95
		HOME ECONOMICS	439	35.10	2.40	2.96	25.49	6.90	.36	73.20
12	1501	ENGLISH, GENERAL	14,926	24.38	2.08	.06	21.83	9.63	.12	58.10
12	1506	SPEECH, DEBATE AND FORE	498	30.25	2.40	.00	23.57	9.79	.04	66.05
		LETTERS	15,424	24.57	2.09	.06	21.88	9.64	.11	58.35
		LIBRARY SCIENCE	2	26.50	.00	.00	15.50	7.00	.00	49.00
12	1601	LIBRARY SCIENCE, GENERA	2	26.50	.00	.00	15.50	7.00	.00	49.00
		MATHEMATICS, GENERAL	8,956	19.60	6.97	.79	20.31	10.24	.06	57.97
12	1702	STATISTICS, MATHEMATICA	48	29.63	1.00	.19	23.60	10.21	.09	65.25
12	1703	APPLIED MATHEMATICS	18,995	28.17	4.07	.54	22.76	9.16	.31	65.00
12	1708	APPLIED MATHEMATICS	40	71.43	2.43	1.90	23.55	10.20	.03	109.53
		MATHEMATICS	28,039	25.49	4.99	.62	21.98	9.51	.23	62.82
12	1901	PHYSICAL SCIENCES, GENE								
12	1902	PHYSICS, GENERAL	184	16.39	2.48	.42	17.10	6.85	.08	43.32
12	1905	CHEMISTRY, GENERAL	3,467	38.56	4.59	2.94	21.59	10.58	.14	78.21
12	1907	ORGANIC CHEMISTRY	2,277	36.85	9.50	.54	21.45	10.11	.26	78.38
12	1913	ATMOSPHERIC SCIENCES	220	26.92	.00	.00	15.94	6.93	.00	49.78
		PHYSICAL SCIENCES	6	.00	.00	.00	22.83	6.50	.00	29.83
			6,154	36.75	6.08	1.83	21.20	10.18	.18	76.23
12	2001	PSYCHOLOGY, GENERAL								
12	2004	PSYCHOLOGY FOR COUNSELI								
12	2005	SOCIAL PSYCHOLOGY	1,619	18.51	1.19	.01	24.79	8.16	.02	52.68
12	2008	INDUSTRIAL PSYCHOLOGY	27	19.26	240.74	.33	13.74	10.44	.00	284.52
12	2009	DEVELOPMENTAL PSYCHOLOGY	147	18.94	.11	.00	13.90	4.50	.22	37.67
		PSYCHOLOGY	364	24.54	3.78	.00	18.71	10.57	.01	57.63
			312	23.13	.56	.00	23.60	10.21	.02	57.52
			2,469	20.02	4.05	.01	22.99	8.57	.03	55.67
12	2201	SOCIAL SCIENCES, GENERA	488	32.12	2.24	.03	23.61	10.21	.03	68.25
12	2202	ANTHROPOLOGY	48	28.38	.48	.00	26.75	15.11	.08	71.81
12	2204	ECONOMICS	1,677	30.34	.83	.00	20.65	7.42	.69	59.94
12	2205	HISTORY	82	29.78	2.22	.65	20.70	8.85	.00	62.20
12	2207	POLITICAL SCIENCE	54	$ 41.30	$ 1.31	$ .04	$ 23.57	$ 10.20	$ .02	$ 76.44

Table 11
(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
12	2208	SOCIOLOGY	4,110	$ 23.59	$ .68	$ .00	$ 20.98	$ 8.79	$ .04	$ 54.08
12	2299	DEVELOPMENTAL, GENERAL	136	14.74	.00	.00	20.76	6.51	.00	42.01
		SOCIAL SCIENCES	6,595	26.02	.84	.01	21.13	8.56	.21	56.76
12	4901	GENERAL LIBERAL ARTS AN	4	151.00	15.50	.00	23.25	10.50	.00	200.25
12	4902	GENERAL LIBERAL ARTS AN	288	36.28	.00	.00	27.04	10.74	.56	74.62
12	4985	HUMANITIES AND FINE ART	75	50.69	5.59	.24	20.63	8.52	.20	85.87
		INTERDISCIPLINARY STUDY	367	40.48	1.31	.05	25.69	10.28	.48	78.29
12	5001	BUSINESS AND COMMERCE	79,571	22.71	6.58	.86	20.15	9.54	.34	60.18
12	5002	ACCOUNTING TECHNOLOGIES	83,410	24.85	3.70	.35	19.34	9.46	.34	58.05
12	5003	BANKING AND FINANCE TEC	9,338	21.23	2.51	.37	20.07	10.02	.32	54.53
12	5004	MARKETING, DISTRIBUTION	116,399	25.12	3.08	.29	19.51	8.96	.37	57.32
12	5005	SECRETARIAL TECHNOLOGIE	125,450	34.01	5.22	1.97	20.45	9.32	.45	71.43
12	5006	PERSONAL SERVICE TECHNO	28,120	13.25	16.09	.22	20.48	9.02	.34	59.39
12	5007	PHOTOGRAPHY TECHNOLOGIE	6,875	42.24	7.33	4.58	21.79	9.77	.26	85.97
12	5008	COMMUNICATIONS AND BROA	8,730	51.91	5.50	4.16	21.08	9.36	.18	92.18
12	5009	PRINTING AND LITHOGRAPH	5,213	45.83	8.13	3.15	25.19	11.42	.12	93.84
12	5010	HOTEL AND RESTAURANT MG	7,078	26.23	5.84	1.80	23.32	10.26	.71	68.16
12	5011	TRANSPORTATION	7,140	20.57	5.38	.43	21.86	9.41	.35	58.01
12	5012	APPLIED ARTS	13,878	44.18	5.99	2.56	20.92	10.42	.39	84.46
12	5073	FOOD PREPARATION	5,091	42.39	8.71	.58	16.20	8.66	.08	76.62
12	5074	AIRCRAFT PILOT TRAINING	1,350	63.52	16.03	1.16	14.65	6.60	1.34	103.30
12	5083	REAL ESTATE	35,655	15.04	3.70	.05	20.75	9.34	.53	49.42
12	5084	INSURANCE	549	17.85	4.97	.04	25.22	9.35	2.57	59.99
12	5085	ADMINISTRATIVE SUPERV	28,962	30.05	8.98	.00	16.07	2.99	.62	58.12
12	5089	ADMINISTRATIVE SUPERV	2,877	12.18	.00	.00	16.55	7.14	.18	36.05
		BUSINESS AND COMMERCE	565,686	27.09	5.46	.94	19.91	9.01	.40	62.80
12	5101	DATA PROCESSING TECHN	41,085	19.11	12.06	4.49	21.05	10.11	.68	67.50
12	5102	KEY PUNCH OPERATOR	6,263	24.62	11.54	1.43	21.21	10.36	.48	69.64
12	5103	COMPUTER PROGRAMMER TEC	73,755	25.31	11.04	2.13	19.99	9.09	.41	67.98
12	5104	COMPUTER OPERATOR	2,994	27.83	10.89	2.80	23.32	10.36	.30	75.50
12	5105	DATA PROCESSING EQUIPT	8,574	34.26	10.64	.00	14.69	.68	.70	60.96
12	5189	DATA PROCESSING EQUIPT	816	22.75	.00	.00	16.32	9.58	.15	48.80
		DATA PROCESSING TECHN	133,488	23.98	11.28	2.69	20.09	8.95	.51	67.51
12	5200	HEALTH SERVICES	66	7.50	11.11	1.05	14.62	6.59	1.33	42.20
12	5201	HEALTH SERVICES ASSISTA	15,988	36.26	10.93	.80	19.53	9.74	.49	77.75
12	5202	DENTAL ASSISTANT TECHN	9,661	46.78	11.25	2.44	21.91	9.67	.18	92.02
12	5203	DENTAL HYGIENE TECHN	6,784	57.89	13.44	2.31	20.11	10.98	.18	104.92
12	5204	DENTAL LABORATORY TECHN	2,352	46.09	20.39	13.79	27.36	11.15	.02	118.80
12	5205	MEDICAL OR BIOLOG	7,886	57.69	16.56	3.43	20.38	11.45	.31	109.82
12	5206	ANIMAL LABORATORY ASSIS	1,020	60.25	30.25	1.24	23.60	10.21	.02	125.57
12	5207	RADIOLOGIC TECHNOLOGIES	14,154	46.96	13.02	1.82	21.74	10.16	.48	94.18
12	5208	NURSING, R.N.	99,065	68.55	8.67	.59	20.76	9.88	.30	108.73
12	5209	NURSING, PRACTICAL	49,722	$ 34.19	$ 8.94	$ .63	$ 21.65	$ 9.62	$ .34	$ 75.37

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Table 11

(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O C M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
12	5210	OCCUPATIONAL THERAPY TE	1,227	$ 43.29	$ 4.20	$ .24	$ 15.76	$ 11.84	$ .75	$ 76.08
12	5211	SURGICAL TECHNOLOGIES	2,905	70.93	12.50	1.32	20.51	11.16	.28	116.69
12	5212	OPTICAL TECHNOLOGIES	509	38.47	22.53	1.56	28.60	11.28	.00	102.45
12	5213	MEDICAL RECORD TECHN	3,034	47.08	5.45	1.60	20.62	8.28	1.05	84.08
12	5214	MEDICAL ASSISTANT	2,074	42.88	14.30	1.84	19.68	10.52	.54	89.76
12	5215	INHALATION THERAPY	5,410	50.54	13.43	2.87	23.51	11.32	.19	101.86
12	5216	PSYCHIATRIC TECHN	3,556	35.48	1.95	.10	19.62	10.39	.54	68.08
12	5218	INSTITUTIONAL MANAGEMEN	113	29.13	3.13	.00	20.26	9.86	.23	62.61
12	5219	PHYSICAL THERAPY TECHN	2,979	61.73	13.53	2.10	20.65	10.57	1.32	109.89
12	5284	SAFETY AND EMERGENCY PR	18,010	29.07	8.00	.32	18.06	4.33	.44	60.21
12	5285	PROSTHETICS AND ORTOTIC	630	14.79	.00	.00	21.97	9.14	.00	45.90
12	5289	PROSTHETICS AND ORTOTIC	594	57.36	.00	.00	18.10	14.80	.12	90.37
		NEALTH SERVICES	247,739	51.95	9.83	1.08	20.82	9.59	.35	93.62
12	5301	MECHANICAL AND ENGINEER	15,695	45.12	6.33	2.85	25.29	8.45	.24	88.28
12	5302	AERONAUTICAL	7,649	29.21	9.88	1.19	17.93	8.63	.65	67.50
12	5303	ENGINEERING GRAPHICS	20,450	42.95	10.56	2.84	19.88	8.63	.40	85.25
12	5304	ARCHITECTURAL DRAFTING	16,462	45.04	5.53	.31	20.45	9.00	.39	80.72
12	5305	CHEMICAL TECHNOLOGIES	1,503	32.17	7.79	1.43	21.71	9.27	.42	72.79
12	5306	AUTOMOTIVE TECHNOLOGIES	50,927	39.93	12.34	3.81	23.03	9.74	.48	89.33
12	5307	DIESEL TECHNOLOGIES	3,465	42.80	13.89	4.04	23.63	9.86	.06	94.27
12	5308	WELDING TECHNOLOGIES	34,490	34.40	17.57	3.39	21.37	9.44	.60	86.77
12	5309	CIVIL TECHNOLOGIES	2,492	58.70	10.20	4.45	21.05	9.07	.05	103.52
12	5310	ELECTRONICS	31,792	41.54	6.19	3.54	21.78	9.25	.56	82.86
12	5311	ELECTROMECHANICAL TECHN	7,786	37.33	5.49	.65	25.78	7.24	.08	76.56
12	5312	INDUSTRIAL TECHNOLOGIES	12,029	24.87	10.82	1.40	19.83	8.42	.96	66.30
12	5313	TEXTILE TECHNOLOGIES	2,771	21.94	10.01	.06	19.13	11.27	.56	62.98
12	5314	INSTRUMENTATION TECHN	3,322	20.72	38.12	4.04	19.36	2.59	1.20	86.01
12	5315	MECHANICAL TECHNOLOGIES	29,989	31.93	7.95	4.71	21.52	9.59	.23	75.93
12	5316	NUCLEAR TECHNOLOGIES	315	3.37	48.31	.36	15.79	10.48	.00	78.31
12	5317	CONSTRUCTION TECH	45,506	28.43	10.16	2.40	21.82	9.13	.75	72.70
12	5381	ELECTRONICS AND ELECTRI	15,788	38.36	11.04	4.43	20.19	10.06	.52	84.61
12	5382	INDUSTRIAL MANAGEMENT	7,443	19.05	7.62	.11	19.45	10.01	.30	56.54
12	5383	METALWORKING	1,485	36.26	4.35	3.08	19.26	11.72	.53	75.18
12	5384	FUEL TECHNOLOGIES	1,176	28.99	3.66	.72	15.95	7.15	.01	56.48
12	5385	MINING TECHNOLOGIES	34,634	24.15	2.88	.72	24.20	8.79	.05	60.78
12	5389	MINING TECHNOLOGIES	378	34.33	.00	.00	15.93	4.20	.23	54.68
		MECHANICAL AND ENGINEER	347,547	34.79	9.74	2.75	21.87	9.15	.46	78.75
12	5400	NATURAL SCIENCE TECHN	40	7.50	10.15	1.05	14.68	6.60	1.33	41.30
12	5401	NATURAL SCIENCE TECHN	238	44.13	7.89	.00	16.56	12.84	.16	81.58
12	5402	AGRICULTURE TECHN	38,928	33.70	8.87	2.18	22.36	11.08	.18	78.36
12	5403	FORESTRY, WILDLIFE TECH	1,808	45.13	32.02	15.00	18.96	9.07	.03	120.21
12	5404	FOOD SERVICES TECHN	7,926	24.00	2.09	.07	16.62	4.36	.52	47.66
12	5405	HOME ECONOMICS TECHN	3,210	24.91	26.25	.87	23.88	11.44	.91	88.26
12	5408	ENVIRONMENTAL PROTECTIO	2,527	32.81	20.76	1.62	19.29	9.45	.25	84.18
12	5435	ENVIRONMENTAL PROTECTIO	189	33.90	10.93	1.31	15.79	10.48	.00	72.41
12	5479	HORTICULTURE	9,049	35.78	11.38	2.04	20.18	9.41	.55	79.34
12	5480	AGRICULTURAL SUPPLIES	4,762	$ 36.44	$ 7.46	$ 1.63	$ 17.78	$ 9.16	$ .30	$ 72.77

Table 11
(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
12	5481	AGRICULTURAL PRODUCTION	5,040	$ 32.76	$ 6.24	$ 1.62	$ 21.44	$ 8.38	$ .15	$ 70.59
12	5482	AGRICULTURAL MECHANICS	2,284	47.64	18.05	10.99	21.92	10.03	.21	108.85
12	5483	AGRICULTURAL MARKETING	1,274	19.73	4.28	1.01	21.59	8.48	.97	56.06
12	5484	EARTH SCIENCE	565	16.47	.61	.00	15.94	6.93	.00	39.95
		NATURAL SCIENCE TECHN	77,840	33.01	9.99	2.32	20.96	9.72	.30	76.30
12	5501	PUBLIC SERVICE TECHN	7,899	26.84	4.80	.00	18.95	9.56	.37	60.52
12	5502	BIBLE STUDY	69	88.96	2.90	.00	19.13	7.90	.00	118.88
12	5503	EDUCATION TECHNOLOGIES	4,956	45.18	.80	.12	19.19	9.27	.30	74.85
12	5504	LIBRARY ASSISTANT TECHN	3,030	30.85	4.43	.26	19.26	8.77	.23	63.90
12	5505	POLICE, LAW ENFORCEMENT	69,506	27.54	6.82	.42	19.83	8.07	.54	63.22
12	5506	RECREATIONAL AND SOCIAL	12,499	39.89	2.98	.10	19.89	7.13	.20	70.21
12	5507	FIRE CONTROL TECHNOLOGY	17,844	20.37	6.55	.54	21.31	9.20	.60	58.57
12	5508	PUBLIC ADMINISTRATION	1,002	46.43	1.39	.03	24.85	5.97	3.70	82.37
12	5510	PUBLIC ADMINISTRATION	19	97.00	39.70	16.50	63.50	14.40	6.30	237.40
12	5582	PUBLIC ADMINISTRATION	48	94.71	.00	.00	15.90	11.63	.17	122.40
12	5585	CHILD CARE TECHNOLOGIES	38,831	41.32	6.93	.21	20.84	9.53	.48	79.31
12	5586	CHILD CARE TECHNOLOGIES	484	22.60	58.38	.63	15.80	10.48	.00	107.89
12	5589	CHILD CARE TECHNOLOGIES	2,697	15.00	.00	.00	16.84	9.07	.16	41.06
		PUBLIC SERVICE RELATED	158,875	31.60	6.19	.31	20.14	8.62	.50	67.36
12	5782	PUBLIC SERVICE RELATED	86	12.86	4.47	.00	17.49	8.71	.00	43.52
		PUBLIC SERVICE RELATED	85	12.86	4.47	.00	17.49	8.71	.00	43.52
		OCCUPATIONAL TOTALS	1,624,537	32.92	7.73	1.48	20.66	9.16	.41	72.35
14	0499	DEVELOPMENTAL, GENERAL	168	73.99	2.48	.00	17.80	12.11	.06	106.45
		BIOLOGICAL SCIENCES	168	73.99	2.48	.00	17.80	12.11	.06	106.45
14	0599	DEVELOPMENTAL, GENERAL	308	22.50	6.93	.64	19.22	12.52	.23	62.04
		BUSINESS AND MANAGEMENT	308	22.50	6.93	.64	19.22	12.52	.23	62.04
14	0601	COMMUNICATIONS, GENERAL	336	22.89	.00	.00	28.24	9.88	.56	61.57
14	0699	DEVELOPMENTAL, GENERAL	1,184	29.94	4.27	.03	24.54	10.98	.50	70.26
		COMMUNICATIONS	1,520	28.38	3.33	.02	25.36	10.74	.52	68.34
14	0803	COMMUNICATIONS	104	15.63	5.36	.22	18.80	10.56	.38	50.94
14	0812	EDUCATION, DEAF	267	12.58	2.87	.10	22.31	10.31	.20	48.37
14	0836	DRIVER AND SAFETY EDUCA	172	89.16	11.49	.10	20.12	7.96	.37	129.20
14	0837	HEALTH EDUCATION	120	21.96	.06	.00	16.05	3.28	.32	41.66
		EDUCATION	663	34.62	4.99	.10	20.06	8.47	.29	68.53
14	0999	DEVELOPMENTAL, GENERAL	8	$ 134.63	$ 43.63	$ 15.38	$ 20.63	$ 8.50	$ .25	$ 223.00

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PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
		ENGINEERING								
14	1099	DEVELOPMENTAL, GENERAL	8	$ 134.63	$43.63	$ 15.38	$ 20.63	$ 8.50	$ .25	$ 223.00
		FINE AND APPLIED ARTS	576	21.58	.07	.00	12.77	3.15	.36	37.93
14	1199	DEVELOPMENTAL, GENERAL	576	21.58	.07	.00	12.77	3.15	.36	37.93
		FOREIGN LANGUAGES	105	48.78	6.29	.00	13.97	11.86	.00	80.90
14	1299	DEVELOPMENTAL, GENERAL	105	48.78	6.29	.00	13.97	11.86	.00	80.90
		HEALTH PROFESSIONS	234	48.18	.00	.00	11.69	13.68	.12	73.67
14	1304	CONSUMER ECONOMICS	234	48.18	.00	.00	11.69	13.68	.12	73.67
		HOME ECONOMICS	3	35.00	.00	.00	20.00	6.67	.67	62.33
14	1501	ENGLISH, GENERAL	3	35.00	.00	.00	20.00	6.67	.67	62.33
14	1505	LINGUISTICS	225	54.47	.81	.00	21.43	8.74	.01	85.46
14	1507	CREATIVE WRITING	160	18.11	7.13	.00	25.33	11.31	.56	62.45
14	1508	TEACH ENG AS 2ND LANG	39	20.28	4.38	.00	18.46	8.36	.00	51.49
14	1585	READING, ACCELERATED	296,735	6.76	2.93	.07	22.26	4.71	.78	37.50
14	1597	DEVELOPMENTAL, READING	335	30.26	3.22	1.06	20.60	8.95	.22	64.31
14	1598	DEVELOPMENTAL, ENGLISH	13,295	25.13	5.60	.20	22.68	9.98	.75	64.34
14	1599	DEVELOPMENTAL, GENERAL	23,952	17.19	3.44	.06	22.13	8.28	.74	51.82
		LETTERS	9,990	11.34	1.21	.01	20.53	6.16	.58	39.82
14	1699	DEVELOPMENTAL, GENERAL	344,993	8.39	3.02	.07	22.22	5.21	.77	39.68
		LIBRARY SCIENCE	594	9.61	.16	.00	20.76	6.65	.34	37.52
14	1701	MATHEMATICS, GENERAL	594	9.61	.16	.00	20.76	6.65	.34	37.52
14	1703	APPLIED MATHEMATICS	1,217	26.88	9.40	1.62	19.56	8.11	.03	65.61
14	1799	DEVELOPMENTAL, GENERAL	87	18.14	.00	.00	26.60	9.77	.05	54.55
		MATHEMATICS	40,570	23.76	4.65	.24	22.62	9.69	.84	61.80
14	1999	DEVELOPMENTAL, GENERAL	41,874	23.84	4.78	.28	22.54	9.64	.81	61.90
		PHYSICAL SCIENCES	3,886	21.51	2.78	.06	21.04	7.07	.44	52.89
14	2001	PSYCHOLOGY, GENERAL	3,886	21.51	2.78	.06	21.04	7.07	.44	52.89
14	2004	PSYCHOLOGY FOR COUNSELI	221	29.78	6.41	.57	16.03	8.90	.09	61.79
14	2009	DEVELOPMENTAL PSYCHOLOGY	168	63.48	5.49	.24	16.47	10.48	.00	96.15
14	2099	DEVELOPMENTAL, GENERAL	31	12.77	.00	.00	14.65	8.94	.00	36.35
		PSYCHOLOGY	2,474	20.16	3.59	.00	19.67	9.86	.32	53.61
			2,900	$ 23.34	$ 3.88	$ .06	$ 19.15	$ 9.81	$ .28	$ 56.53

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
14	2204	ECONOMICS	15	$ 366.67	$ 13.87	$ .00	$ 26.47	$ 16.60	$ .13	$ 423.73
14	2205	HISTORY	87	23.34	.00	.00	13.18	3.63	.33	40.49
14	2299	DEVELOPMENTAL, GENERAL	1,472	36.99	9.29	.52	15.87	13.34	.27	76.28
		SOCIAL SCIENCES	1,569	39.42	8.85	.49	15.83	12.86	.27	77.73
14	2999	SOCIAL SCIENCES	87	44.80	1.56	.00	13.90	10.94	.97	72.17
		SOCIAL SCIENCES	87	44.80	1.56	.00	13.90	10.94	.97	72.17
14	4901	GENERAL LIBERAL ARTS AN								
14	4985	HUMANITIES AND FINE ART	20,685	9.03	5.09	.00	19.06	10.53	.05	43.76
14	4986	HUMANITIES AND FINE ART	[illegible]	505.50	596.00	.00	15.00	5.50	.00	1,122.00
14	4987	HUMANITIES AND FINE ART	286,496	9.74	4.90	.12	22.57	5.34	.85	43.50
14	4993	PERSONAL DEVELOPMENT	179,803	10.06	3.25	.06	22.64	5.41	.79	42.22
14	4994	REVIEW AND DEVELOPMENT	964	16.15	19.07	.00	21.59	6.60	.00	63.41
14	4998	COMMUNITY AND CIVIC DEV	12	15.58	5.33	.25	18.67	10.50	.42	50.75
14	4999	DEVELOPMENT AND PREPARA	11,213	.28	.08	.00	22.28	3.96	.84	27.44
		INTERDISCIPLINARY STUDY	30,737	8.35	5.21	.13	22.16	4.12	.82	40.79
			529,921	9.55	4.29	.09	22.42	5.46	.79	42.62
14	5001	BUSINESS AND COMMERCE	60	14.35	1.93	.00	22.82	11.58	.07	50.75
14	5002	ACCOUNTING TECHNOLOGIES	164	15.32	6.49	.00	25.16	10.10	.24	57.32
14	5005	SECRETARIAL TECHNOLOGIES	126	12.52	.67	.00	21.11	8.90	.17	43.37
		BUSINESS AND COMMERCE	350	14.15	3.61	.00	23.30	9.93	.19	51.17
14	5317	CONSTRUCTION TECH	68	17.44	5.03	.00	20.24	8.13	.00	50.84
		MECHANICAL AND ENGINEER	68	17.44	5.03	.00	20.24	8.13	.00	50.84
		** REMEDIAL/DEVELOPMENTAL**	929,827	10.00	3.83	.09	22.31	5.61	.78	42.64
15	0108	HORTICULTURE								
15	0109	ORNAMENTAL HORTICULTURE								
15	0110	AGRICULTURE AND FARM MGT	330	13.28	2.87	.05	33.61	10.74	.10	60.63
15	0112	AGRICULTURAL BUSINESS	117	11.70	3.78	.08	19.27	8.78	.24	49.93
15	0115	NATURAL RESOURCES MGT	17	25.59	29.94	7.00	16.29	13.59	.29	92.71
15	0199	DEVELOPMENTAL, GENERAL	32	9.94	.00	.00	37.97	10.75	.56	59.22
		AGRICULTURE AND NATURAL	58	14.66	.00	.00	18.41	1.64	.55	35.26
			75	13.44	9.00	.00	28.95	8.44	2.52	62.35
			629	14.42	4.09	.23	28.74	9.34	.48	57.30
15	0201	ENVIRONMENTAL DESIGN	234	18.47	12.23	.65	17.27	12.44	.19	61.25
15	0203	INTERIOR DESIGN	152	11.88	6.78	.40	16.30	13.64	.30	49.30
15	0204	LANDSCAPE ARCHITECTURE	39	8.54	.10	.00	65.31	11.28	.56	85.79
		ARCHITECTURE AND ENVIRO	415	15.28	9.23	.50	21.45	12.74	.26	59.47
15	0307	RUSSIAN AND SLAVIC STUD	109	$ 2.44	$ 4.73	$ .00	$ 15.45	$ 9.17	$ .18	$ 31.97
15	0310	EUROPEAN STUDIES, GENERAL	39	8.57	.00	.00	16.46	.69	.69	26.40

Table 11
(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	Type	Student Credit Hours	Direct Salary	Direct Department Costs	Equipment Costs	Allocated Less O & M	Operation and Maint	Building Rental	Net Instruction
15	0311	EASTERN EUROPEAN STUDIE	27	$ 19.11	$ .00	$ .00	$ 15.41	$ 9.15	$ .19	$ 43.85
		AREA STUDIES	171	6.33	3.02	.00	15.65	7.43	.29	32.71
15	0401	BIOLOGY, GENERAL	738	14.83	.33	.07	19.04	7.52	.20	41.99
15	0402	BOTANY, GENERAL	70	19.86	2.44	.00	21.91	6.57	.00	50.79
15	0410	PHYSIOLOGY	18	14.17	.00	.00	27.83	9.78	.06	51.83
15	0412	ANATOMY	2,874	5.92	1.32	.00	17.04	6.14	.30	30.72
15	0414	BIOCHEMISTRY	170	16.25	.00	.00	17.31	3.69	.32	37.57
15	0420	ECOLOGY	473	5.19	1.69	.00	16.19	7.34	.20	30.62
15	0422	GENETICS	317	3.74	.00	.00	16.55	7.42	.18	27.88
		BIOLOGICAL SCIENCES	4,660	7.72	1.07	.01	17.36	6.50	.26	32.93
15	0501	BUSINESS AND COMMERCE	157	17.85	9.54	.07	25.64	11.50	1.28	65.87
15	0502	ACCOUNTING	172	15.56	1.67	.00	27.67	9.73	.04	54.67
15	0504	BANKING AND FINANCE	36	17.78	11.92	.00	31.28	7.50	3.56	72.03
15	0505	INVESTMENTS AND SECUR	731	13.57	3.67	.06	27.68	11.75	.16	56.84
15	0506	BUSINESS MANAGEMENT	78	6.69	1.29	.00	24.27	8.72	.00	40.97
15	0509	MARKETING AND PURCH	24	14.38	1.96	.00	22.83	11.58	.08	50.83
15	0512	INSURANCE	34	28.24	15.59	.00	26.82	16.59	.15	87.38
15	0515	PERSONNEL MANAGEMENT	72	14.29	2.79	.00	17.90	13.32	.32	48.63
15	0516	LABOR AND INDUSTRIAL	19	25.95	1.68	.00	34.42	11.63	.58	74.26
15	0517	BUSINESS ECONOMICS	25	16.28	.00	.00	27.80	9.76	.04	53.88
15	0599	DEVELOPMENTAL, GENERAL	1,041	15.70	1.07	.02	33.63	12.13	.34	62.89
		BUSINESS AND MANAGEMENT	2,389	15.13	2.88	.03	29.78	11.69	.36	59.86
15	0601	COMMUNICATIONS, GENERAL	76	11.17	.24	.00	34.37	10.20	.42	56.39
15	0602	JOURNALISM	49	32.61	6.27	.00	14.43	12.18	.06	65.55
15	0605	COMMUNICATION MEDIA	1,965	7.10	2.62	.02	17.29	7.99	.28	35.30
15	0699	DEVELOPMENTAL, GENERAL	246	36.93	2.11	.23	19.39	10.43	.30	69.39
		COMMUNICATIONS	2,336	10.91	2.56	.04	18.01	8.40	.28	40.21
15	0807	ADULT AND CONTINUING ED	22	24.77	10.32	.05	27.05	9.14	2.68	74.00
15	0808	SPECIAL EDUCATION	44	23.18	2.39	.00	18.34	4.23	.48	48.61
15	0812	EDUCATION, DEAF	791	8.13	1.95	.00	19.32	7.17	.27	36.84
15	0822	EDUCATIONAL PSYCHOLOGY	8	21.22	.00	.00	20.63	8.50	.55	50.63
15	0823	PRE-ELEMENTARY EDUCATIO	11	14.57	1.91	.00	22.82	11.55	.09	50.64
15	0826	STUDENT PERSONNEL	1,230	11.54	.64	.00	18.19	7.98	.23	38.58
15	0830	READING EDUCATION	94	11.86	.00	.00	17.55	4.78	.18	34.37
15	0831	ART EDUCATION	9,049	5.53	2.12	.00	18.42	7.16	.15	33.37
15	0832	MUSIC EDUCATION	726	8.61	3.76	.00	17.40	7.00	.21	36.96
15	0835	PHYSICAL EDUCATION	29,848	10.28	1.19	.02	19.45	7.38	.31	38.63
15	0836	DRIVER AND SAFETY EDUCA	1,003	32.17	4.14	.16	22.23	8.50	.23	67.44
15	0837	HEALTH EDUCATION	5,765	11.81	1.67	.06	18.56	7.15	.33	40.38
15	0838	BUSINESS, COMMERCE	3,199	9.83	2.61	.00	20.59	8.64	.25	41.92
15	0839	INDUSTRIAL ARTS	882	21.22	2.63	.08	16.42	5.16	.31	45.82
		EDUCATION	52,472	$ 10.16	$ 1.75	$ .02	$ 19.20	$ 7.33	$ .28	$ 38.73

ICCB Unit Cost Analysis FY 1979 Page 25

Table 11
(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
15	0902	AEROSPACE, AERONAUTRICA	1,237	$ 14.74	$ 2.77	$ .10	$ 31.16	$ 10.62	$ .20	$ 59.59
15	0909	ELECTRICAL, ELECTRONICS	90	15.00	4.61	1.08	16.27	13.63	.30	50.89
15	0999	DEVELOPMENTAL, GENERAL	2,707	18.57	5.60	.08	27.09	10.20	1.43	62.98
		ENGINEERING	4,034	17.32	4.71	.11	28.10	10.41	1.03	61.67
15	1001	FINE ARTS, GENERAL	460	8.15	15.43	1.03	18.10	1.15	1.41	45.26
15	1002	ART	13,869	17.33	3.25	.31	21.90	8.33	.43	51.55
15	1003	ART HISTORY AND APPRECI	5,648	5.91	.32	.00	17.72	8.63	.18	32.75
15	1004	MUSIC	2,899	10.11	1.66	.01	18.74	7.58	.16	38.27
15	1005	MUSIC, LIBERAL ARTS	206	144.03	2.05	.00	20.84	9.88	.56	177.37
15	1006	MUSIC HISTORY	3,120	8.48	3.45	.04	18.50	8.68	.58	39.73
15	1007	DRAMATIC ARTS	355	40.22	.72	.19	18.55	6.90	.28	66.86
15	1008	DANCE	63	18.08	.87	.00	28.49	11.38	.10	58.92
15	1009	APPLIED DESIGN	8,091	17.96	1.83	.65	21.34	7.57	.26	49.60
15	1011	PHOTOGRAPHY	168	18.71	1.10	.00	23.94	15.20	.17	59.12
15	1099	DEVELOPMENTAL, GENERAL	243	6.95	11.96	.00	31.30	7.51	3.57	61.30
		FINE AND APPLIED ARTS	35,122	15.04	2.51	.29	20.53	8.10	.37	46.86
15	1101	FOREIGN LANGUAGES	42	37.90	4.40	.00	24.69	15.12	.10	82.21
15	1102	FRENCH	1,164	28.32	17.18	.43	26.45	10.45	.58	83.42
15	1103	GERMAN	1,541	23.40	4.59	.38	24.22	9.45	.49	62.53
15	1104	ITALIAN	579	19.14	4.32	.06	28.38	10.33	.34	62.57
15	1105	SPANISH	4,658	17.77	3.95	.14	24.63	9.98	.49	56.95
15	1106	RUSSIAN	24	22.00	3.58	.17	24.46	10.29	.42	60.92
15	1107	CHINESE	27	17.33	2.26	.07	28.93	11.26	.00	59.85
15	1108	JAPANESE	22	19.64	14.32	.00	21.73	6.41	.00	62.09
15	1110	GREEK, CLASSICAL	210	11.71	.59	.01	20.85	9.87	.09	45.11
15	1111	HEBREW	259	7.73	1.53	.00	17.46	8.96	.61	36.30
15	1114	SCANDINAVIAN LANGUAGES	216	17.38	4.91	.08	27.65	9.99	.78	60.79
15	1115	SLAVIC LANGUAGES	659	11.73	3.91	.01	25.22	7.84	.37	49.08
15	1199	DEVELOPMENTAL, GENERAL	82	16.52	1.63	.02	22.60	10.93	.70	52.40
		FOREIGN LANGUAGES	9,483	19.32	5.58	.19	24.84	9.82	.48	60.22
15	1201	HEALTH PROFESSIONS, GEN	53	8.49	.00	.00	38.00	10.74	.57	57.79
15	1214	PUBLIC HEALTH	1,612	7.18	3.29	.00	16.86	4.36	.49	32.19
15	1299	DEVELOPMENT, GENERAL	153	12.51	3.03	.05	28.19	11.22	.03	55.01
		HEALTH PROFESSIONS	1,818	7.67	3.17	.00	18.43	5.12	.46	34.86
15	1302	HOME DECORATION AND HOM	7,823	17.41	2.83	.06	23.38	8.89	.60	53.17
15	1303	CLOTHING AND TEXTILES	11,923	14.35	2.62	.04	22.29	8.55	.49	48.54
15	1304	CONSUMER ECONOMICS	2,204	9.30	1.56	.00	20.83	9.50	.23	41.42
15	1305	FAMILY RELATION AND CHI	1,746	14.06	1.30	.07	19.12	6.92	.31	41.78
15	1306	FOODS AND NUTRITION	5,893	12.10	2.54	.00	18.32	4.29	.53	37.78
15	1398	HOMEMAKING	2,061	20.51	1.84	.50	20.55	7.49	.15	51.04
15	1399	DEVELOPMENTAL, GENERAL	689	16.47	3.85	.39	29.78	9.83	.30	60.62
		HOME ECONOMICS	31,719	$ 14.83	$ 2.49	$ .07	$ 21.59	$ 7.78	$ .47	$ 47.23

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
15	1401	LAW, GENERAL	1,027	$ 9.20	$ .89	$ .00	$ 19.87	$ 9.76	$ .34	$ 40.06
		LAW	1,027	9.20	.89	.00	19.87	9.76	.34	40.06
15	1501	ENGLISH, GENERAL								
15	1502	LITERATURE								
15	1503	COMPARATIVE LITERATURE								
15	1504	CLASSICS	5,496	30.93	.61	.00	19.04	6.94	.71	58.22
15	1505	LINGUISTICS	2,420	10.22	.52	.00	17.14	7.03	.31	35.23
15	1506	SPEECH, DEBATE AND FORE	365	4.38	.00	.00	17.15	7.03	.33	28.89
15	1507	CREATIVE WRITING	317	4.89	.79	.00	15.72	7.03	.28	28.70
15	1509	PHILOSOPHY	64	4.42	.00	.00	15.45	9.16	.19	29.22
15	1510	RELIGIOUS STUDIES	943	11.79	1.41	.00	19.02	7.21	.70	40.12
15	1585	READING, ACCELERATED	879	20.55	2.55	.04	24.88	10.43	.46	58.90
15	1597	DEVELOPMENTAL, READING	631	11.06	.55	.01	19.01	8.57	.14	39.35
15	1598	DEVELOPMENTAL, ENGLISH	760	6.97	.00	.00	17.28	7.98	.23	32.46
15	1599	DEVELOPMENTAL, GENERAL	2,393	22.78	5.36	.03	44.63	10.54	.23	83.57
		LETTERS	325	17.91	3.70	.11	20.12	8.14	.53	50.50
			341	17.40	5.06	.07	23.45	11.50	.00	57.48
			137	22.80	2.93	.45	25.32	7.57	.52	59.58
			15,050	20.52	1.65	.02	23.11	8.02	.46	53.78
15	1601	LIBRARY SCIENCE, GENERAL								
15	1699	DEVELOPMENTAL, GENERAL	281	10.21	.00	.00	16.48	2.37	.51	29.58
			8	11.50	5.13	.13	28.88	11.25	.00	56.88
		LIBRARY SCIENCE	289	10.25	.14	.00	16.83	2.62	.49	30.33
15	1701	MATHEMATICS, GENERAL	8,012	21.78	3.15	.00	20.18	8.24	.59	53.95
15	1703	APPLIED MATHEMATICS	958	18.01	.27	.01	17.03	5.06	.28	40.66
15	1799	DEVELOPMENTAL, GENERAL	198	6.64	4.71	.99	18.21	1.23	1.35	33.14
		MATHEMATICS	9,168	21.06	2.88	.02	19.81	7.76	.58	52.11
15	1901	PHYSICAL SCIENCES, GENE								
15	1905	CHEMISTRY, GENERAL	55	7.44	.00	.00	18.16	14.05	.13	39.78
15	1911	ASTRONOMY	1,562	39.50	2.36	.32	18.93	6.67	.79	68.58
15	1914	GEOLOGY	48	31.79	9.50	.04	30.58	9.44	1.25	82.60
15	1917	EARTH SCIENCES, GENERAL	21	13.38	.00	.00	30.81	5.67	.00	49.86
		PHYSICAL SCIENCES	175	13.89	.00	.00	15.84	7.37	.03	37.14
			1,861	35.65	2.23	.27	19.05	7.02	.70	64.93
15	2001	PSYCHOLOGY, GENERAL								
15	2004	PSYCHOLOGY FOR COUNSELI								
15	2005	SOCIAL PSYCHOLOGY	1,972	9.29	1.96	.03	19.51	10.73	.16	41.68
15	2008	INDUSTRIAL PSYCHOLOGY	1,704	14.10	.31	.01	20.08	9.58	.14	44.21
15	2009	DEVELOPMENTAL PSYCHOLOGY	1,953	13.24	1.99	.04	24.90	11.08	.07	51.32
15	2010	PHYSIOLOGICAL PSYCHOLOGY	52	114.54	.25	.00	15.27	4.32	.20	134.57
15	2098	PHYSIOLOGICAL PSYCHOLOGY	36	18.80	1.59	.00	21.32	8.58	.03	50.32
15	2099	DEVELOPMENTAL, GENERAL	1,113	9.03	2.22	.00	15.59	5.80	.16	32.80
		PSYCHOLOGY	143	33.14	7.17	.00	20.72	10.86	.38	72.28
			429	20.29	6.84	.00	28.59	9.13	1.82	66.66
			254							
			7,614	15.23	1.99	.02	21.54	10.06	.18	49.02
			41	$ 18.02	$ 8.15	$ .39	$ 16.27	$ 13.61	$ .29	$ 56.73
15	2103	PARKS AND RECREATION								

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
15	2014	SOCIAL WORK AND HELPING	858	$ 9.03	$ 1.00	$ .01	$ 16.48	$ 7.97	$ .31	$ 34.79
		PUBLIC AFFAIRS	899	9.44	1.32	.03	16.47	8.23	.31	35.79
15	2201	SOCIAL SCIENCES, GENERAL								
15	2202	ANTHROPOLOGY								
15	2203	ARCHAEOLOGY								
15	2204	ECONOMICS	6,975	5.05	.30	.00	17.90	5.92	.32	29.50
15	2205	HISTORY	158	13.25	.00	.00	16.98	11.96	.15	42.34
15	2206	GEOGRAPHY	163	15.62	.50	.01	22.84	9.63	.04	48.44
15	2207	POLITICAL SCIENCE	174	10.73	.00	.00	15.59	8.01	.25	34.57
15	2208	SOCIOLOGY	1,446	10.20	1.43	.01	18.96	7.91	.23	38.74
15	2209	CRIMINOLOGY	40	15.63	5.35	.23	18.75	10.55	.38	50.88
15	2210	INTERNATIONAL RELATIONS	2,282	7.73	1.77	.54	17.29	6.78	.28	34.39
15	2211	AFRO-AMERICAN STUDIES	3,281	2.79	.22	.00	17.40	5.88	.41	26.70
15	2212	AMERICAN INDIAN CULTURAL	69	4.58	.00	.00	15.45	9.17	.17	29.38
15	2213	MEXICAN-AMERICAN CULTUR	1,211	11.03	3.23	.00	16.77	7.40	.21	38.65
15	2214	URBAN STUDIES	2,875	8.38	.39	.00	17.75	7.71	.23	34.46
15	2298	IMPROVING FAMILY CIRCUM	112	10.00	.00	.00	16.99	11.97	.15	39.10
15	2299	DEVELOPMENTAL, GENERAL	105	7.49	.00	.00	15.62	6.00	.37	29.48
		SOCIAL SCIENCES	3,753	4.98	1.05	.00	18.16	7.00	.24	31.44
			7,769	11.95	1.67	.00	19.75	7.90	.38	41.65
			84	4.57	4.40	.00	24.73	15.13	.10	48.93
			30,764	7.74	1.04	.04	18.31	7.07	.31	34.52
15	2304	RELIGIOUS EDUCATION								
		THEOLOGY	1,692	18.37	.11	.00	14.85	3.70	.32	37.35
15	4901	GENERAL LIBERAL ARTS AN	1,692	18.37	.11	.00	14.85	3.70	.32	37.35
15	4902	GENERAL LIBERAL ARTS AN	4,209	13.72	1.34	.02	20.06	9.19	.07	44.39
15	4903	HUMANITIES AND SOCIAL S	1,373	35.43	2.28	.32	19.88	9.14	.00	67.05
15	4985	HUMANITIES AND FINE ART	17	23.94	.00	.00	27.76	9.76	.06	61.53
15	4993	PERSONAL DEVELOPMENT	204	40.03	3.30	.00	19.87	9.14	.00	72.34
15	4994	REVIEW AND DEVELOPMENT	33,890	9.42	3.56	.02	25.50	4.46	.83	43.80
15	4995	GENERAL STUDIES	2,390	21.01	3.88	.12	28.73	10.36	.26	64.36
15	4996	GENERAL STUDIES	447	11.00	.89	.00	29.12	8.77	.13	49.91
15	4997	HEALTH SAFETY AND ENVIR	11,368	7.42	6.28	.00	22.58	7.87	.32	44.47
15	4998	COMMUNITY AND CIVIC DEV	1,879	13.06	2.21	.00	40.69	10.55	.95	68.16
		INTERDISCIPLINARY STUDY	498	14.02	5.04	.26	22.87	9.65	.46	52.29
			56,475	10.74	3.90	.03	24.99	6.18	.62	46.46
15	5001	BUSINESS AND COMMERCE								
15	5002	ACCOUNTING TECHNOLOGIES	238	17.09	.82	.00	28.56	8.81	.16	55.44
15	5003	BANKING AND FINANCE TEC	951	30.80	.33	.00	18.90	6.70	.78	57.51
15	5005	SECRETARIAL TECHNOLOGIE	209	22.10	.20	.00	12.76	3.16	.33	38.56
15	5012	APPLIED ARTS	458	21.66	1.89	.00	17.72	6.96	.15	48.38
15	5074	AIRCRAFT PILOT TRAINING	850	7.90	.35	.00	20.95	4.97	.33	34.80
15	5083	REAL ESTATE	432	276.07	39.36	.02	20.72	10.48	.06	346.70
15	5085	ADMINISTRATIVE SUPERV	127	14.30	2.57	.07	28.99	11.28	.00	57.22
		BUSINESS AND COMMERCE	27	6.85	3.04	.07	28.93	11.26	.00	50.15
			3,492	$ 51.21	$ 5.54	$ .01	$ 20.23	$ 6.87	$ .37	$ 84.22

Table 11
(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
15	5201	HEALTH SERVICES ASSISTA	27	$ 30.70	$ .00	$ .00	$ 36.04	$ 9.89	$ .56	$ 77.19
15	5284	SAFETY AND EMERGENCY PR	509	17.54	.22	.00	17.69	4.61	.20	40.27
		HEALTH SERVICES	536	18.20	.21	.00	18.62	4.87	.22	42.13
15	5301	MECHANICAL AND ENGINEER	56	14.73	3.13	.04	25.02	9.95	.09	52.95
15	5302	AERONAUTICAL	425	13.04	.75	.00	17.64	5.21	.26	36.91
15	5306	AUTOMOTIVE TECHNOLOGIES	2,455	15.57	2.04	.04	22.15	7.68	.12	47.60
15	5308	WELDING TECHNOLOGIES	37	33.30	.84	.00	14.81	5.78	.00	54.73
15	5310	ELECTRONICS	115	26.40	2.13	.06	25.43	7.63	.11	61.77
15	5312	INDUSTRIAL TECHNOLOGIES	90	10.70	1.82	.00	23.37	10.69	.00	46.58
15	5313	TEXTILE TECHNOLOGIES	182	13.71	15.60	.00	26.85	16.62	.15	72.95
15	5317	CONSTRUCTION TECH	1,526	20.91	2.84	.19	28.10	11.19	.11	63.33
15	5301	ELECTRONICS AND ELECTRI	7	29.14	.00	.00	20.43	8.43	.14	58.14
		MECHANICAL AND ENGINEER	4,893	17.26	2.68	.08	23.86	8.96	.13	52.96
15	5401	NATURAL SCIENCE TECHN	2	10.00	2.00	.00	34.50	11.50	.50	58.50
15	5405	HOME ECONOMICS TECHN	13	15.23	.00	.00	17.46	8.92	.00	41.62
15	5408	ENVIRONMENTAL PROTECTIO	36	25.03	.00	.00	24.61	6.19	.00	55.83
15	5479	HORTICULTURE	56	34.07	14.30	.00	21.79	6.43	.00	76.59
		NATURAL SCIENCE TECHN	107	28.29	7.52	.00	22.45	6.75	.01	65.02
15	5502	BIBLE STUDY	158	7.99	3.80	.00	24.61	13.58	.07	50.06
15	5505	POLICE, LAW ENFORCEMENT	37	22.16	.54	.00	14.81	5.78	.00	43.30
15	5506	RECREATIONAL AND SOCIAL	46	7.24	3.65	.00	22.11	10.33	.13	43.46
15	5508	PUBLIC ADMINISTRATION	28	21.18	6.11	.00	35.04	8.11	.00	70.43
		PUBLIC SERVICE RELATED	269	11.18	3.57	.00	23.92	11.38	.06	50.12
15	6801	PUBLIC SERVICE RELATED	32	18.53	5.34	.00	35.06	8.13	.00	67.06
		PUBLIC SERVICE RELATED	32	18.53	5.34	.00	35.06	8.13	.00	67.06
		*GENERAL STUDIES**	279,416	13.51	2.58	.07	21.46	7.51	.42	45.55
16	0506	BUSINESS MANAGEMENT	31	16.84	1.19	.00	24.23	8.71	.00	50.97
16	0517	BUSINESS ECONOMICS	15	31.47	.27	.00	18.73	6.60	.80	57.87
		BUSINESS AND MANAGEMENT	46	21.61	.89	.00	22.43	8.02	.26	53.22
16	0601	COMMUNICATIONS, GENERAL	44	15.00	8.66	.00	31.30	7.50	3.57	66.02
		COMMUNICATIONS	44	15.00	8.66	.00	31.30	7.50	3.57	66.02
16	1201	HEALTH PROFESSIONS, GEN	43	3.02	.09	.00	52.86	11.26	.56	67.79
		HEALTH PROFESSIONS	43	$ 3.02	$ .09	$ .00	$ 52.86	$ 11.26	$ .56	$ 67.79

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Table 11
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FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
16	1499	DEVELOPMENTAL, GENERAL	468	$ 7.37	$ 2.99	$ .00	$ 24.98	$ 3.93	$ .84	$ 40.11
		LAW	468	7.37	2.99	.00	24.98	3.93	.84	40.11
16	1501	ENGLISH, GENERAL	30	15.63	5.37	.20	18.77	10.53	.40	50.90
		LETTERS	30	15.63	5.37	.20	18.77	10.53	.40	50.90
16	1701	MATHEMATICS, GENERAL	77	14.16	1.69	.00	23.51	11.36	.05	50.77
16	1703	APPLIED MATHEMATICS	30	12.47	.00	.00	30.77	5.67	.00	48.90
		MATHEMATICS	107	13.68	1.21	.00	25.54	9.77	.04	50.24
16	2207	POLITICAL SCIENCE	13	15.69	.00	.00	52.62	11.15	.54	80.00
		SOCIAL SCIENCES	13	15.69	.00	.00	52.62	11.15	.54	80.00
16	4994	REVIEW AND DEVELOPEMTN	3,268	17.41	9.10	.00	27.09	7.15	.55	61.30
16	4995	GENERAL STUDIES	138	9.41	2.36	.00	23.38	6.30	.00	41.44
		INTERDISCIPLINARY STUDY	3,406	17.09	8.83	.00	26.94	7.11	.52	60.49
16	5001	BUSINESS AND COMMERCE	16,163	8.36	2.88	.01	23.82	4.90	.78	40.74
16	5002	ACCOUNTING TECHNOLOGIES	8,603	15.67	5.06	.02	22.35	7.09	.55	44.74
16	5003	BANKING AND FINANCE TEC	1,527	13.48	2.14	.08	31.62	8.73	.63	47.23
16	5004	MARKETING, DISTRIBUTION	6,729	15.90	.99	.00	19.86	7.98	.52	45.24
16	5005	SECRETARIAL TECHNOLOGIE	19,248	19.42	3.74	.53	24.36	8.29	.68	57.02
16	5006	PERSONAL SERVICE TECHNO	390	9.70	5.76	.11	24.17	8.80	.37	48.92
16	5007	PHOTOGRAPHY TECHNOLOGIE	559	10.78	.00	.00	16.22	7.08	.22	34.30
16	5008	COMMUNICATIONS AND BROA	292	6.11	.15	.00	15.42	10.29	.13	32.10
16	5009	PRINTING AND LITHOGRAPH	151	13.68	1.75	.00	24.29	5.28	.91	45.91
16	5010	HOTEL AND RESTAURANT MG	63	13.97	10.84	.33	23.67	10.62	1.90	61.33
16	5011	TRANSPORTATION	1,667	9.80	.56	.04	34.09	9.15	.33	53.97
16	5012	APPLIED ARTS	665	18.03	4.31	.67	18.97	7.99	.75	50.73
16	5013	FOOD PREPARATION	1,613	10.74	3.62	.12	25.96	9.08	.55	50.06
16	5014	AIRCRAFT PILOT TRAINING	140	14.14	1.83	.00	23.36	10.69	.00	50.01
16	5083	REAL ESTATE	8,617	11.53	1.22	.02	19.51	8.60	.22	41.09
16	5084	INSURANCE	612	17.41	1.83	.09	19.53	8.60	.38	47.83
16	5085	ADMINISTRATIVE SUPERV	1,966	13.85	2.40	.04	27.95	9.31	.60	54.16
		BUSINESS AND COMMERCE	69,024	13.69	2.56	.17	23.05	7.43	.59	47.49
16	5101	DATA PROCESSING TECHN	4,546	12.91	11.73	.88	22.61	7.11	.70	55.94
16	5102	KEY PUNCH OPERATOR	1,229	20.11	2.83	.15	22.57	8.99	.24	64.88
16	5103	COMPUTER PROGRAMMER TEC	1,201	25.26	1.11	.03	23.90	10.23	.01	60.53
16	5104	COMPUTER OPERATOR	176	63.77	.00	.00	19.30	9.11	.01	92.19
		DATA PROCESSING TECHN	7,152	19.19	8.13	.59	22.74	8.00	.49	59.14
16	5201	HEALTH SERVICES ASSISTA	3,734	18.84	5.84	.07	20.88	7.83	.46	53.92
16	5202	DENTAL ASSISTANT TECHN	84	$ 8.20	$ 1.66	$ .05	$ 27.42	$ 11.17	$ .08	$ 48.58

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Table 11
(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	MEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
16	5204	DENTAL LABORATORY TECHN	749	$39.05	$ 3.60	$ .10	$ 28.49	$ 11.29	$ .00	$ 82.53
16	5205	MEDICAL OR BIOLOG	168	10.21	1.68	.05	28.46	11.27	.00	51.67
16	5207	RADIOLOGIC TECHNOLOGIES	490	18.87	2.92	.08	27.91	10.88	.11	60.78
16	5208	NURSING, R.N.	6,253	36.24	3.59	.12	27.91	9.35	.15	76.36
16	5209	NURSING, PRACTICAL	1,857	42.78	5.50	.13	24.36	10.30	.60	83.66
16	5211	SURGICAL TECHNOLOGIES	213	15.00	11.95	.00	31.31	7.51	3.56	69.35
16	5213	MEDICAL RECORD TECHN	393	9.68	3.17	.90	24.89	4.98	.79	44.41
16	5214	MEDICAL ASSISTANT	269	11.88	1.67	.04	20.63	7.42	1.04	42.68
16	5215	INHALATION THERAPY	43	11.98	2.86	.07	28.37	11.25	.00	54.51
16	5216	PSYCHIATRIC TECHN	87	13.26	.62	.00	21.84	4.83	.33	40.89
16	5217	ELECTRO DIAGNOSTIC TECH	116	33.19	4.30	.12	28.47	11.28	.00	77.36
16	5218	INSTITUTIONAL MANAGEMEN	283	8.39	1.74	.04	27.76	9.69	.49	48.11
16	5282	INSTITUTIONAL MANAGEMEN	20	13.05	.90	.00	24.30	8.70	.00	46.95
16	5284	SAFETY AND EMERGENCY PR	3,958	16.94	1.68	.03	18.07	6.61	.36	43.68
		HEALTH SERVICES	18,719	26.85	3.46	.10	23.94	8.56	.36	63.29
16	5301	MECHANICAL AND ENGINEER	2,374	19.47	1.71	4.50	22.74	6.81	.42	55.66
16	5302	AERONAUTICAL	251	14.41	4.19	.03	20.29	8.06	.38	47.37
16	5303	ENGINEERING GRAPHICS	1,170	18.72	6.29	20.82	21.68	7.78	.32	95.61
16	5304	ARCHITECTURAL DRAFTING	677	19.30	6.27	.12	28.23	9.77	1.03	64.71
16	5306	AUTOMOTIVE TECHNOLOGIES	2,743	14.75	4.20	.26	24.37	6.31	.64	50.52
16	5307	DIESEL TECHNOLOGIES	500	7.88	3.20	.00	24.99	3.93	.84	40.04
16	5308	WELDING TECHNOLOGIES	4,148	17.33	3.37	.06	22.22	7.10	.67	50.75
16	5310	ELECTRONICS	2,340	29.55	7.20	1.96	24.55	9.32	.09	67.66
16	5311	ELECTROMECHANICAL TECHN	853	20.95	3.29	.01	19.52	7.87	.88	57.05
16	5312	INDUSTRIAL TECHNOLOGIES	408	24.49	4.41	.00	24.04	12.31	.06	54.39
16	5313	INSTRUMENTATION TECHN	6	28.33	.00	.00	13.13	8.50	.17	57.83
16	5314	MECHANICAL TECHNOLOGIES	1,781	17.69	3.29	.30	20.83	8.18	.34	55.14
16	5315	CONSTRUCTION TECH	5,225	12.65	2.51	.04	25.34	6.00	.54	44.22
16	5317	CONSTRUCTION TECH	22	34.05	7.77	.00	22.49	11.86	.00	67.68
16	5342	ELECTRONICS AND ELECTRI	1,101	9.43	3.01	.02	14.00	7.98	.79	51.20
16	5381	INDUSTRIAL MANAGEMENT	517	24.25	2.85	.18	29.97	8.25	.36	71.50
16	5382	METALWORKING	616	16.17	3.38	.00	35.68	6.11	.67	48.12
16	5383	FUEL TECHNOLOGIES	67	10.33	13.19	.90	21.78	13.27	.25	56.04
		MECHANICAL AND ENGINEER	24,779	18.29	3.72	1.68	18.10	7.26	.52	54.69
16	5402	AGRICULTURE TECHN	79	22.92	.00	.00	23.22	12.44	.43	38.52
16	5404	FOOD SERVICES TECHN	212	14.20	4.22	.00	12.44	2.72	.08	57.80
16	5405	HOME ECONOMICS TECHN	197	13.25	.00	.00	27.59	11.71	.43	47.49
16	5408	ENVIRONMENTAL PROTECTIO	783	18.60	2.34	.41	23.32	10.49	.48	60.03
16	5479	HORTICULTURE	35	18.77	29.80	6.97	27.11	11.10	.31	85.74
16	5481	AGRICULTURAL PRODUCTION	136	28.75	.03	.00	16.26	13.63	.20	56.40
16	5482	AGRICULTURAL MECHANICS	332	34.39	6.00	2.44	22.03	5.40	.24	67.06
16	5483	AGRICULTURAL MARKETING	64	34.70	3.20	2.41	17.11	6.87	.00	74.75
		NATURAL SCIENCE TECHN	1,858	21.95	3.22	.82	25.84	8.59	.34	59.47
16	5501	PUBLIC SERVICE TECHN	279	25.62	4.26	.00	23.68	9.48	.19	64.10
16	5503	EDUCATION TECHNOLOGIES	634	$ 36.97	$ 1.38	$ .00	$ 19.04	$ 13.96	$ .01	$ 66.53
								$ 9.14		

Table 11
(Continued)

FY 1979 UNIT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA

PCS	HEGIS	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPARTMENT COSTS	EQUIPMENT COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	NET INSTRUCTION
16	5505	POLICE, LAW ENFORCEMENT	3,006	$ 23.24	$ 2.48	$ .09	$ 19.43	$ 10.30	$ .14	$ 55.67
16	5506	RECREATIONAL AND SOCIAL	107	14.98	.00	.00	13.49	3.33	.21	32.01
16	5507	FIRE CONTROL TECHNOLOGY	951	16.80	4.96	.44	20.68	9.23	.35	52.47
16	5585	CHILD CARE TECHNOLOGIES	76	517.70	29.07	4.99	22.29	10.33	.04	584.41
		PUBLIC SERVICE RELATED	5,053	31.14	3.26	.21	19.59	9.98	.16	64.35
		*REVIEW VOC SKILLS**	130,742	17.61	3.41	.47	23.19	7.71	.52	52.91
		SCHOOL TOTALS	4,993,554	26.75	5.38	.63	20.80	8.39	.50	62.46
		STATE TOTALS	4,993,554	$ 26.75	$ 5.38	$ .63	$ 20.80	$ 8.39	$ .50	$ 62.46

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APPENDIX A

UNIT COST REPORTS SHOWING DOLLAR COSTS BY FUNCTION AND COST CATEGORY

Appendix A was deleted due to irreproducibility

APPENDIX B

REVISIONS TO THE
INSTRUCTIONS FOR COMPLETING
THE FY 1979 UNIT COST STUDY

Illinois Community College Board

INSTRUCTIONS FOR COMPLETING THE FY1979 UNIT COST STUDY

The Illinois Community College Board Unit Cost Study for FY1979 will remain similar to the unit cost study of last year. Colleges should use the Unit Cost Study Manual, 1977 Edition, with the 1979 revisions. This manual attempts to clarify definitions and instructions for the Unit Cost Study. It should be studied and used carefully while completing the cost study. Highlights of the revisions in the Unit Cost Study are contained on the back side of this sheet.

Basic Instructions

1. Expenditures should be reconciled to the year-end (pre-audit) expenditures for the FY1979 fiscal year, rather than waiting for audited figures, so that the cost study can be completed by September 15.

2. Due date for the FY1979 Unit Cost Study is September 15, 1979. Note that the Unit Cost Data is critical for the FY1981 Funding Request and must be in on time.*

3. The Unit Cost Study Data Forms I, II, and III must be submitted on 80 col. punch cards according to the formats which are shown in the Unit Cost Study Manual, pages 25 through 35. Copies of the keypunching forms should be sent with the punch cards to the ICCB. Keypunching forms are attached.

4. Form IV, which is attached, must be completed for the Special Unit Cost Analysis. The data on Form IV is similar to the data contained on the chargeback calculations, but in addition requests depreciation for the State and federal share of building and capital equipment costs which are not required on the chargeback calculations. This data will be utilized to do some special analyses of unit costs with depreciation of buildings and capital equipment. In addition, Form IV is being used to identify the amount of federal funds in the Unit Cost Study. See specific instructions for completing Form IV on page 33 of the Unit Cost Study Manual.

5. Complete the reconciliation form, Form V, and submit with your Unit Cost Study. Note the financial data in RAMP/CC and the Unit Cost data are critical to the State Funding Plan. It is very important that both of these are accurate.

6. Mail all of the Unit Cost Study data, along with forms, to:

Ivan J. Lach, Associate Director
Illinois Community College Board
3085 Stevenson Drive
Springfield, Illinois 62703

* Any community college that is 30 days overdue in submitting the RAMP/CC documents, the Fall Enrollment Reports, the Statewide Uniform Budget Tables, or the Unit Cost Study will be brought to the attention of the ICCB and will not receive apportionment payments until these data are submitted substantially in accordance with the instructions provided.

CHANGES AND REVISIONS IN THE ICCB UNIT COST STUDY PROCEDURES MANUAL FOR FY1979

The ICCB staff reviewed a number of concerns relative to the ICCB Unit Cost Study and the Uniform Accounting Manual with the ICCB Uniform Accounting Manual/Unit Cost Study Policy Advisory Committee and the ICCB Uniform Accounting/Unit Cost Study Technical Advisory Committee. As a result of this review, the following recommended revisions to the ICCB Unit Cost Study Procedures Manual for FY1979 are being proposed.

1) Reporting of the expenditures for public service function will be divided into two subtotals of community education (non-credit course offerings) and community service. These two subfunctions will then be totaled into total public service costs which will still continue to be reported on Line 40 of the Form II Unit Cost Study Report. Note: The UAM/UCS Committees considered reporting non-credit community education class offerings under the instructional area using a PCS Code of 1.3 for these classes. However, due to the inability of many colleges to provide mid-term enrollment data for these courses for FY1979 and due to the uncertainty of funding for non-credit offerings, the committees recommanded not to include non-credit courses as part of the instructional function in the FY1979 Unit Cost Study, but agreed that the total expenditures for the non-credit community education portion of the public service function should be identified separately under the public service function area. (See Attachment A which contains the revised Form II of the Unit Cost Study Report.)

2) A clarification of the Unit Cost Study Procedures Manual instruction will be provided to emphasize that CETA program personnel and the associated costs of these personnel must be reported in the appropriate section of the Unit Cost Study. For example, CETA program personnel employed as counselors should be reported under Student Services in the Unit Cost Study showing their FTE as well as their salary costs. These CETA program personnel should not be reported in a lump sum under Public Service. This is just a clarification in the Unit Cost Study Procedures Manual and not any change in the Unit Cost Study.

3) A clarification for separating the instructional portion of data processing costs from the administrative portion of data processing costs will be included in the new Unit Cost Study Procedures Manual. In the past, some colleges were reporting the data processing costs associated with the data processing instructional program under the administrative data processing costs on Form III of the Unit Cost Study. The procedure to be used is for these two portions to be pro-rated so that the instructional area will get the full cost of data processing associated with this area and hence, this cost will be reflected in the Unit Cost Study and the state funding rates for that area. Again, this is a clarification of procedure and requires no change in the Unit Cost Study report forms.

4) A special line item for reporting costs associated with remodeling, and renovation will be included in the Unit Cost Study. Not to be included are locally funded new

construction projects. Also not to be included are remodeling and renovation expenditures for State funded projects. (Attachment B is the revised Form III of the Unit Cost Study Report for FY1979.)

5) Form IV of the Unit Cost Study Report was expended to provide information in the Unit Cost Study under the various functional areas of instruction, organized research, and public service. This information is needed to accurately determine the amount of federal funds to be used in these three functions in the present state funding formula calculations. Providing this information in Form IC of the Unit Cost Study Report in each of the line items and cost categories. Attachment C is the revised Form IV of the Unit Cost Study Report for FY1979.

6) New HEGIS codes will be used for Adult Basic Education (ABE), General Education Development (GED), and English as a Second Language (ESL) courses reported in the Unit Cost Study under the remedial/developmental (1.4 PCS code) area. Since there has been an effort to identify the various categories of instructional courses in the remedial/developmental area and to report these on a consistent basis, it will be necessary to report the courses in the above areas by their new HEGIS numbers. Previously, ABE and GED did not have a particular HEGIS number assigned to them and most colleges had these categories coded under 4901 HEGIS. ESL courses will continue to use the same HEGIS as before (1508), however, not all colleges were using this HEGIS consistently. Please use the following PCS HEGIS codes to report these courses in the FY1979 Unit Cost Study.

Remedial/Developmental Course Coding Clean-Up

Adult Basic Education	ABE	1.4	4986
General Educational Development	GED	1.4	4987
English as a Second Language	ESL	1.4	1508

Vocational skills courses (courses with a PCS code of 1.6) should be reported with a HEGIS code in the 5,000s reflecting the most appropriate occupational area to which they apply. Please make sure that all of these courses have a HEGIS code in the 5,000s. Note: At the present time there is a consideration for different funding categories based on the above identifications. These new possibilities include the possibility of funding ABE/GED/ESL courses separately and for funding the vocational skills courses at the same rate as occupational courses in the particular occupational area to which they belong. Your effort in reporting the FY1979 Unit Cost Study with these guidelines will enable the unit cost to be distributed by these different categories and hence, enable the change in the funding plan if desired.

UNIVERSITY OF CALIFORNIA
ERIC CLEARINGHOUSE FOR
JUNIOR COLLEGES
96 POWELL LIBRARY BUILDING
LOS ANGELES, CALIFORNIA 90024
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